

Schedule OR-EIS Instructions

Exempt Income Schedule for Enrolled Members of a Federally Recognized Indian Tribe

2021

General information

Use Schedule OR-EIS if you're an enrolled member of a federally recognized American Indian tribe and you want to subtract all or part of your Oregon income. All of the following must be true:

- You're an enrolled member of a federally recognized American Indian tribe; and
- Your income is derived from sources within federally recognized Indian country in Oregon; and
- You live on federally recognized Indian country in Oregon at the time the income is earned.

Indian country is defined as any land within a current federal Indian reservation boundary and other lands held in trust by the United States government for a tribe.

For enrolled members of federally recognized American Indian tribes who live on Indian country in Oregon, income exempt from Oregon income tax includes:

- Wages earned for work performed on Indian country in Oregon.
- Income from businesses or real estate located on Indian country in Oregon.
- Retirement income, if the contributions to the plan came from or were connected with services performed on Indian country.
- Unemployment compensation if the benefits were received as a result of work performed on Indian country.
- Interest, dividends, and capital gains from the sale of stocks and other intangibles, regardless of where the accounts are located.
- Gambling winnings from Indian gaming centers (casinos).
- Indian tribal disbursements from casino earnings.

You must live on and have income derived from sources within Indian country in Oregon and be an enrolled member of a federally recognized tribe to subtract the income listed above. You don't have to live on and have income from the same Indian country, but the areas where you live and have income from must both qualify as Indian country to claim the subtraction.

Also, to claim the subtraction, you must report your total income on both the federal and Oregon tax returns.

You must include a completed copy of the Schedule OR-EIS with your Oregon return. Visit our website to download the schedule or call us. You must include all the following information on the schedule:

- The street address of the place you worked; and

- The street address of the place you lived; and
- The tribe you're enrolled with and your membership number.

You must use the street address of your residence on the schedule so we can verify that you live on Indian country. However, you may use your post office box address on your tax return.

If you meet all of the requirements, you may claim "exempt" on your Oregon Form OR-W-4.

Generally, only income derived from sources within Indian country in Oregon, by an enrolled tribal member while living on Indian country in Oregon, is eligible for the American Indian subtraction. Income earned in Oregon, outside of Indian country, will be taxed by Oregon. Also, any income earned by a member in Oregon not living on Indian country will be taxed by Oregon. Each member of a household with income must meet these qualifications in order to claim the subtraction of their income.

If you are an enrolled member of a federally recognized tribe and a member of the U.S. Armed Forces stationed in Oregon, you may be entitled to an additional subtraction. See *"Military Personnel Filing Information"* in Publication OR-17 for more information.

Round the total of your exempt income to the nearest dollar. For example, \$99.49 becomes \$99.00, and \$99.50 becomes \$100.00.

Note: If you're filing electronically and your software doesn't support PDF attachments, you can submit your form through Revenue Online at www.oregon.gov/dor or mail it to:

Oregon Department of Revenue
Attn: ADP Unit
PO Box 14999
Salem OR 97309-0990

Additional resources

Download Oregon tax forms and instructions at www.oregon.gov/dor/forms or contact us to order them.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.