

# Schedule OR-EIS Instructions

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

**2024**

### General information

Use Schedule OR-EIS if you have income that is exempt from Oregon personal income tax because you:

- Are an enrolled member of a federally recognized American Indian tribe.
- Have income from sources within federally recognized Indian country in Oregon.
- Live on federally recognized Indian country in Oregon at the time you earn this income.

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

### Types of exempt income

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

- Wages earned for work performed within the boundaries of 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 within Indian country.
- Unemployment compensation, if the benefits were received as a result of work performed within 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.

The place where you live and the place where your income comes from (other than interest, dividends, or other intangible income) don't have to be the same Indian country, but they must both qualify as Indian country to qualify for the exemption.

### Filing your Oregon return

If your income is more than the filing threshold for your filing status, you must file an Oregon return even if all of your income is exempt from Oregon tax. The exempt income must be reported on your federal and Oregon income tax returns before you can subtract it. Don't subtract income that isn't reported on your return.

The filing threshold for your filing status can be found in the instructions for your Oregon return.

**Only exempt income can be subtracted.** Income that isn't exempt and doesn't qualify for the subtraction includes:

- Income earned within the boundaries of Indian country in Oregon by someone who **isn't** an enrolled tribal member.
- Wages or other income earned by an enrolled tribal member in Oregon, but outside the boundaries of Indian country.
- Income earned within the boundaries of Indian country in Oregon by an enrolled tribal member who **doesn't** live in Indian country at the time the income is earned.

**Earned income credit.** If the income you're subtracting is money that you earned from wages or self-employment, you may use that income to qualify for the Oregon earned income credit (EIC). The Oregon EIC is a refundable tax credit that you may be able to claim even if your earned income is exempt from Oregon tax. You must file a return to claim the credit. See the instructions for your federal and Oregon returns for more information.

**Working family household and dependent care (WFHDC) credit.** This refundable credit is based on your federal income before Oregon subtractions. If you paid for care for a qualifying dependent so that you could work or attend school, you may qualify to claim the WFHDC. You must file a return to claim it. See Schedule OR-WFHDC Instructions for more information.

**Oregon Kids Credit.** If your income **after** subtractions is less than \$30,750 and you have one or more children under the age of six, you may qualify for the Oregon Kids Credit. This is a refundable credit that you may be able to claim even if your income after claiming this subtraction is zero. The credit is up to \$1,000 per child, for up to five qualifying children. You must file a return to claim this credit. See the instructions for your Oregon return for more information.

**Required information.** You must include all the following information on Schedule OR-EIS:

- The street address of the place where you worked or received the income.
- The street address of the place where you lived.
- The tribe you're enrolled with and your enrollment number.

You must use your street address on the schedule so that if we ask for it, we can verify that you live on Indian country. However, you may use a post office box as your mailing address on your tax return. Keep the completed schedule with your tax records; we may ask for it later.

## Additional information

**Military personnel.** If you're an enrolled member of a federally recognized tribe and a member of the U.S. Armed Forces stationed in Oregon, you may be able to claim an additional subtraction for your military pay. See "Military personnel" in Publication OR-17 for more information.

**Withholding exemption.** If your earned income will be exempt from Oregon tax, you may claim an exemption from Oregon withholding. See the instructions for Form OR-W-4.

**Electronic filing.** You may qualify to file your Oregon return electronically for free. Go to our website, [www.oregon.gov/dor](http://www.oregon.gov/dor), and search for "Free file" to see your options.

Download Oregon tax forms, instructions, and other publications at [www.oregon.gov/dor/forms](http://www.oregon.gov/dor/forms) or contact us to order them.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.