

2018 Schedule OR-FIA-COMP



Office use only

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 2015

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

	Federal column		Oregon column
1. If you used OR-FIA-COMP to figure your tax for 2017, enter the amount from your 2017 OR-FIA-COMP, Computation for Tax Year 2015, Computation A, lines 3a and 3b. If you didn't use FIA to figure your tax for 2017 but did for 2016, enter the amounts from your 2016 OR-FIA-COMP, Computation for Tax Year 2015, Computation A, lines 3a and 3b. If you didn't use FIA in 2016 or 2017 but did in 2015, enter the amounts from your 2015 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="0.00"/>	1b.
2. Enter amount from 2018 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.
3. Add lines 1 and 2 in both the federal and Oregon columns	3a.	<input type="text" value="0.00"/>	3b.
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 2015 Oregon Form 40N, line 44.....	5.		<input type="text" value="0.00"/>
6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4 and enter here	6.		<input type="text" value="0.00"/>
7. Enter the amount from your 2015 Oregon Form 40N, line 45.....	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 2015 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.		<input type="text" value="0.00"/>

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

1. If you used OR-FIA-COMP to figure your tax for 2017, enter the amount from your 2017 OR-FIA-COMP, Computation for Tax Year 2015, Computation B, lines 3a and 3b. If you didn't use FIA to figure your tax for 2017 but did for 2016, enter the amounts from your 2016 OR-FIA-COMP, Computation for Tax Year 2015, Computation B, lines 3a and 3b. If you didn't use FIA in 2017 or 2016 but did in 2015, enter the amounts from your 2015 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="0.00"/>	1b.	<input type="text" value="0.00"/>
2. Enter amount from 2018 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"/>

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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 2015 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 2015 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 40 for tax year 2015.

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|--|--|----|----------------------------------|
| 1. If you used Form OR-FIA-40 to figure your tax for 2017, enter the amount from your 2017 OR-FIA-40, line 11. If you used OR-FIA-COMP to figure your tax for 2017, enter the amount from the 2017 OR-FIA-COMP, Computation for Tax Year 2015, Computation C, line 3. If you didn't use FIA for tax year 2017 but did for 2016, enter the amount from 2016 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your 2016 tax, enter the amounts from your 2016 OR-FIA-COMP, Computation for Tax Year 2015, Computation C, line 3. If you didn't use FIA to figure your tax in 2017 or 2016 but did in 2015, enter the amount from your 2015 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 2018 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 2015 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 2016

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

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|--|----------------------------------|-----|----------------------------------|
| 1. If you used OR-FIA-COMP to figure your tax 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 for 2017 but did in 2016, enter the amounts from your 2016 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 2018 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 2016 Oregon Form OR-40-N, line 44..... 5. | | | <input type="text" value=".00"/> |

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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 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 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 2016.

1. If you used OR-FIA-COMP to figure your tax 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 for 2017 but did in 2016, enter the amounts from your 2016 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"/>	Federal column	1b.	<input type="text" value=".00"/>	Oregon column
2. Enter amount from 2018 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 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 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 2016.

1. If you used OR-FIA-40 to figure your tax for 2017, enter the amount from 2017 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your tax for 2017 enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation C, line 3. If you used FIA for tax year 2016 but not for 2017, enter the amount from 2016 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 2016 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 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, line 11.....	4.	<input type="text" value=".00"/>

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Computation for tax year 2017

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

	Federal column		Oregon column
1. If you used OR-FIA-40-N to figure your tax for 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="0.00"/>		1b. <input type="text" value="0.00"/>
2. Enter amount from 2016 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 2017 Oregon Form OR-40-N, line 44.....			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 2017 Oregon Form OR-40-N, line 45.....			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 2017 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 2017.

1. If you used OR-FIA-40-P to figure your tax for 2017, enter the amounts from the 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="0.00"/>		1b. <input type="text" value="0.00"/>
2. Enter amount from 2018 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 2017 Oregon Form OR-40-P, line 44.....	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 2017 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 2017.

1. If you used OR-FIA-40 to figure your tax for 2017, enter the amount from your 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="0.00"/>
2. Enter amount from 2018 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 2017 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. —