

2020 Schedule OR-FIA-COMP

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(Rev. 09-01-20, ver. 01)

Oregon Department of Revenue



Office use only

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 2017

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

- If you used** OR-FIA-COMP to figure your tax for 2019, enter the amount from your 2019 OR-FIA-COMP, Computation for Tax Year 2017, Computation A, lines 3a and 3b.
If you didn't use FIA to figure your tax for 2019 but did 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 in 2018 or 2019 but did in 2017, enter the amounts from your 2017 FIA-40-N, lines 3a and 3b.

	Federal column		Oregon column
Otherwise , enter the amounts shown on your 2017 Form OR-40-N, lines 34F and 34S (if 0 or less, see instructions) 1a.	.00	1b.	.00
2. Enter amount from 2020 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%)..... 4.	%		
5. Enter deductions and modifications from line 4 of the worksheet for your 2017 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 2017 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 2017 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 2017.

- If you used** OR-FIA-COMP to figure your tax for 2019, enter the amount from your 2019 OR-FIA-COMP, Computation for Tax Year 2017, Computation B, lines 3a and 3b.
If you didn't use FIA to figure your tax for 2019 but did 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 in 2019 or 2018 but did in 2017, enter the amounts from your 2017 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.	.00	1b.	.00
2. Enter amount from 2020 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%)..... 4. | <input type="text" value="."/> | | |
| 5. Enter the amount from your 2017 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 2017 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 2017.

- If you used** Form OR-FIA-40 to figure your tax for 2019, enter the amount from your 2019 OR-FIA-40, line 11.
If you used OR-FIA-COMP to figure your tax for 2019, enter the amount from the 2019 OR-FIA-COMP, Computation for Tax Year 2017, Computation C, line 3.
If you didn't use FIA for tax year 2019 but did for 2018, enter the amount from 2018 OR-FIA-40, line 15.
If you used OR-FIA-COMP to figure your 2018 tax, enter the amounts from your 2018 OR-FIA-COMP, Computation for Tax Year 2017, Computation C, line 3.
If you didn't use FIA to figure your tax in 2019 or 2018 but did in 2017, enter the amount from your 2017 FIA-40, line 3.
Otherwise, enter the amount shown on your 2017 Form OR-40, line 21 (if 0 or less, see instructions)..... 1.
- Enter amount from 2020 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2.
- Add lines 1 and 2 3.
- Figure the tax on line 3 using the 2017 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.

Computation for tax year 2018

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

- If you used** OR-FIA-COMP to figure your tax for 2019 enter the amounts from your 2019 OR-FIA-COMP, Computation for Tax Year 2018, Computation A, lines 3a and 3b.
If you didn't use FIA for 2019 but did in 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.
- Enter amount from 2020 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a.
- Add lines 1 and 2 in both the federal and Oregon columns 3a.
- Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100%) 4.
- Enter deductions and modifications from line 4 of the worksheet for your 2018 Oregon Form OR-40-N, line 44..... 5.

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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 2018 Oregon Form OR-40-N, line 43	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 2018 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 2018.

	Federal column		Oregon column
1. If you used OR-FIA-COMP to figure your tax for 2019. enter the amounts from your 2019 OR-FIA-COMP, Computation for Tax Year 2018, Computation B, lines 3a and 3b. If you didn't use FIA for 2019 but did in 2018, enter the amounts from your 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=".00"/>	1b.	<input type="text" value=".00"/>
2. Enter amount from 2020 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%)	4. <input type="text" value="."/> %		
5. Enter the amount from your 2018 Oregon Form OR-40-P, line 42 ...	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 2018 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 2018.

1. If you used OR-FIA-40 to figure your tax for 2019, enter the amount from 2019 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your tax for 2019 enter the amounts from your 2019 OR-FIA-COMP, Computation for Tax Year 2018, Computation C, line 3. If you used FIA for tax year 2018 but not for 2019, enter the amount from 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=".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 2018 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 2019

Computation A. Complete if you filed Form OR-40-N for tax year 2019.

	Federal column		Oregon column
1. If you used OR-FIA-40-N to figure your tax for 2019, enter the amounts from your 2019 OR-FIA-40-N, lines 3a and 3b. Otherwise , enter the amounts shown on your 2019 Form OR-40-N, lines 34F and 34S (if 0 or less, see instructions) 1a.	.00	1b.	.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.	.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%)..... 4.	. %		
5. Enter deductions and modifications from line 4 of the worksheet for your 2019 Oregon Form OR-40-N, line 42..... 5.			.00
6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4 6.			.00
7. Enter the amount from your 2019 Oregon Form OR-40-N, line 43..... 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 2019 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.			.00

Computation B. Complete if you filed Form OR-40-P for tax year 2019.

1. If you used OR-FIA-40-P to figure your tax for 2019, enter the amounts from the 2019 OR-FIA-40-P, lines 3a and 3b. Otherwise , enter the amounts shown on your 2019 Form OR-40-P, lines 34F and 34S (if 0 or less, see instructions) 1a.	.00	1b.	.00
2. Enter amount from 2020 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%) 4.	. %		
5. Enter the amount from your 2019 Oregon 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 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.			.00

Computation C. Complete if you filed Form OR-40 for tax year 2019.

1. If you used OR-FIA-40 to figure your tax for 2019, enter the amount from your 2019 OR-FIA-40, line 3. Otherwise , enter the amount shown on your 2019 Form OR-40, line 19 (if 0 or less, see instructions)..... 1.	.00		
2. Enter amount from 2020 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2.	.00		
3. Add lines 1 and 2 3.	.00		
4. Figure the tax on line 3 using the 2019 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.			.00