

2021 Schedule OR-FIA-COMP

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(Rev. 09-07-21, 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 first name	Initial	Spouse last name	Spouse SSN
			- -

Computation for tax year 2018

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

1. **If you used** OR-FIA-COMP to figure your tax for 2020, enter the amount from your 2020 OR-FIA-COMP, Computation for Tax Year 2018, Computation A, lines 3a and 3b.

If you didn't use FIA to figure your tax for 2020 but did 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 in 2019 or 2020 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.

Federal column

Oregon column

1b.

2. Enter amount from 2021 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a.

2b.

3. Add lines 1 and 2 in both the federal and Oregon columns 3a.

3b.

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 2018 Oregon Form OR-40-N, line 42..... 5.

6. Multiply the amount on line 5 by the recomputed Oregon percentage on line 4 and enter here 6.

7. Enter the amount from your 2018 Oregon Form OR-40-N, line 43..... 7.

8. Add lines 6 and 7 8.

9. Line 3b minus line 8. Enter the result here..... 9.

10. Figure the tax on line 9 using the 2018 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.

Computation B. Complete if you filed **Form OR-40-P** for tax year 2018.

1. **If you used** OR-FIA-COMP to figure your tax for 2020, enter the amount from your 2020 OR-FIA-COMP, Computation for Tax Year 2018, Computation B, lines 3a and 3b.

If you didn't use FIA to figure your tax for 2020 but did 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 in 2020 or 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.

1b.

2. Enter amount from 2021 OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9 2a.

2b.

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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 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 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 2018.

- If you used** Form OR-FIA-40 to figure your tax for 2020, enter the amount from your 2020 OR-FIA-40, line 11.
If you used OR-FIA-COMP to figure your tax for 2020, enter the amount from the 2020 OR-FIA-COMP, Computation for Tax Year 2018, Computation C, line 3.
If you didn't use FIA for tax year 2020 but did for 2019, enter the amount from 2019 OR-FIA-40, line 15.
If you used OR-FIA-COMP to figure your 2019 tax, enter the amounts from your 2019 OR-FIA-COMP, Computation for Tax Year 2018, Computation C, line 3.
If you didn't use FIA to figure your tax in 2020 or 2019 but did in 2018, enter the amount from your 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.
- Enter amount from 2021 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 2018 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 2019

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

- If you used** OR-FIA-COMP to figure your tax for 2020 enter the amounts from your 2020 OR-FIA-COMP, Computation for Tax Year 2019, Computation A, lines 3a and 3b.
If you didn't use FIA for 2020 but did in 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.
- Enter amount from 2021 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 2019 Oregon Form OR-40-N, line 42..... 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 2019 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 2019 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 2019.

	Federal column		Oregon column
1. If you used OR-FIA-COMP to figure your tax for 2020. enter the amounts from your 2020 OR-FIA-COMP, Computation for Tax Year 2019, Computation B, lines 3a and 3b. If you didn't use FIA for 2020 but did in 2019, enter the amounts from your 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. <input type="text" value=".00"/>	1b.	<input type="text" value=".00"/>
2. Enter amount from 2021 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 2019 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 2019 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 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 2019.

1. If you used OR-FIA-40 to figure your tax for 2020, enter the amount from 2020 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your tax for 2020 enter the amounts from your 2020 OR-FIA-COMP, Computation for Tax Year 2019, Computation C, line 3. If you used FIA for tax year 2019 but not for 2020, enter the amount from 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. <input type="text" value=".00"/>
2. Enter amount from 2019 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 2019 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 12; OR-FIA-40-N, line 11; or OR-FIA-40-P, line 10	4. <input type="text" value=".00"/>

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Computation for tax year 2020

Computation A. Complete if you filed Form OR-40-N for tax year 2020.

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

1. If you used OR-FIA-40-P to figure your tax for 2020, enter the amounts from the 2020 OR-FIA-40-P, lines 3a and 3b. Otherwise , enter the amounts shown on your 2020 Form OR-40-P, lines 34F and 34S (if 0 or less, see instructions) 1a.	.00	1b.	.00
2. Enter amount from 2021 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 2020 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 2020 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 2020.

1. If you used OR-FIA-40 to figure your tax for 2020, enter the amount from your 2020 OR-FIA-40, line 3. Otherwise , enter the amount shown on your 2020 Form OR-40, line 19 (if 0 or less, see instructions)..... 1.	.00		
2. Enter amount from 2021 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 2020 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