

# Schedule OR-MPC Instructions

## Oregon Mobile Home Credit

### General information

Use Schedule OR-MPC to claim the Oregon Mobile Home Credit. The credit is available to you if you moved out of a mobile (or manufactured) home park because it closed or was closing.

To qualify, you must meet all of the following requirements:

- Owned your mobile home.
- Rented space in the closing park for your mobile home.
- Occupied your mobile home as your principal residence.
- Received a notice that the park was closing while you owned and occupied the mobile home.
- Moved out of the mobile home park, along with all household members, because of the park closure notice.

Members of your household include you, your spouse (unless you lived apart the entire year), and anyone else who lived in your home with you during any part of the year.

If more than one individual in a household qualifies to claim the tax credit, the qualifying individuals may each claim a share of the available credit that is in proportion to their adjusted gross incomes for the tax year.

Keep the following list of important documents with your tax records for three years after the year the credit has been claimed; don't send these items unless requested:

- Copy of the written notice that you received telling you that the park is closing and the closing date.
- Lease agreement with the closing park showing the address where you lived in that park and listing you as the occupant.
- Proof of ownership of the mobile or manufactured home.
- Proof that you moved out of the mobile home park.

This credit must be claimed for the year you moved out of the mobile home park.

### Additional resources

Download Oregon tax forms and instructions 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@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.