

Schedule OR-MPC

Page 1 of 1, 150-101-178
(Rev. 08-09-19, ver. 01)

Oregon Department of Revenue



Office use only

Mobile Home Park Closure

For tax year:

First name	Initial	Last name	Social Security number (SSN)
			- -
Spouse's first name	Initial	Spouse's last name (list even if you're filing separate returns)	Spouse's SSN
			- -
Name of closing park		Dates you occupied your mobile home as your principal residence in the closing park	
		From: / /	To: / /
Address of your mobile home at closing park (include city, state, and ZIP code)			
Manager's name			Manager's phone number
			() -
Date the park owner or landlord gave you the park closure notice (mm/dd/yyyy)		Date you and your entire household moved out of the mobile home park (mm/dd/yyyy)	
/ /		/ /	

List the name(s) and SSN(s) of all owners of your mobile home:

Name of other owner(s)	SSN of other owner(s)	Did they live with you at any time during the year?
	- -	<input type="checkbox"/> Yes <input type="checkbox"/> No
	- -	<input type="checkbox"/> Yes <input type="checkbox"/> No
	- -	<input type="checkbox"/> Yes <input type="checkbox"/> No
	- -	<input type="checkbox"/> Yes <input type="checkbox"/> No

1. Maximum credit amount.....	1	5,000.00
2. Enter the amount that was paid to you because the park closed due to eminent domain	2	<input style="width: 100%;" type="text" value="0.00"/>
3. Line 1 minus line 2	3	<input style="width: 100%;" type="text" value="0.00"/>
4. Enter the total credit amount claimed by all other owners of your mobile home.....	4	<input style="width: 100%;" type="text" value="0.00"/>
5. Your credit: Line 3 minus line 4. Enter this amount in section 5 of Schedule OR-ASC or section 7 of Schedule OR-ASC-NP using code 891.....	5	<input style="width: 100%;" type="text" value="0.00"/>

Schedule OR-MPC Instructions

You may qualify for this credit if you moved out of a mobile (or manufactured) home park because it closed or was closing.

To qualify, you must have:

- 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; and
- 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.

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.

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.