

2025 Schedule OR-REZTPage 1 of 1, 150-102-046
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Oregon Department of Revenue



Office use only

Reservation Enterprise Zone Tax Credit*Submit original form—do not submit photocopy.*

Taxpayer legal name (as shown on your Oregon return)

Federal employer identification number (FEIN)

Social Security number (SSN)

This publication is a guide, not a complete statement, of Oregon Revised Statutes (ORS) or Oregon Administrative Rules (OAR). Visit www.oregonlegislature.gov and sos.oregon.gov.

Oregon law allows a credit for tribal taxes paid or incurred against the taxes that are otherwise due under ORS Chapter 316, or, if the taxpayer is a corporation, under ORS Chapter 317 or 318, to an eligible business that owns or occupies a new business facility in a reservation enterprise zone or reservation partnership zone (ORS 285C.300–285C.320). To compute the allowable credit, complete this schedule.

- A. Check the box if this is a new business facility acquired (bought or leased), or for which new construction or installation of property was completed, on or after January 1, 2002 (and you're not leasing the facility to someone else)..... ☐

If you don't check the box on line A, you aren't eligible for the credit.

- B. Name of the reservation enterprise/partnership zone, in which the business uses the new business facility in the operation of a revenue-producing enterprise: _____ Zone.

- C. If located on reservation, what was the revenue-producing activity (if any), for which the new business facility was used, directly before you acquired it? _____

- D. What's the current business activity in which you're engaged at the new business facility? _____

1. Enter amount of 1a **or** 1b..... 1.

a. Amount of tribal property tax imposed on the qualified new business facility and paid or incurred by eligible business during the income or corporate excise tax year, **or**

b. Amount of all tribal taxes paid or incurred by eligible business during the income or corporate excise tax year if the eligible business hasn't previously conducted business within the reservation enterprise/partnership zone (the first tax year of operations in the zone).

2. Enter the Oregon tax liability for the year..... 2.

3. Allowable credit (lesser of line 1 or line 2). Enter this amount as a standard credit on your Oregon individual, fiduciary, or corporation tax return..... 3.

Include this schedule with your Oregon corporation or insurance tax return.