OREGON DEPARTMENT OF REVENUE

Schedule OR-MPC Instructions
Manufactured Dwelling Park Closure Credit

General information

Use Schedule OR-MPC to claim the Oregon Manufactured Dwelling Park Closure Credit. The credit is available to you if you moved out of a manufactured dwelling park because it closed or was closing. "Manufactured dwelling" includes manufactured homes, mobile homes, and residential trailers.

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

- Owned your manufactured dwelling.
- Rented space in the closing park for your manufactured dwelling.
- Occupied your manufactured dwelling as your principal residence.
- Received a notice that the park was closing while you owned and occupied the manufactured dwelling.
- Moved out of the manufactured dwelling 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 manufactured dwelling.
- Proof that you moved out of the manufactured dwelling park.

This credit must be claimed for the year you moved out of the manufactured dwelling park.

Additional resources

Download Oregon tax forms and instructions at www.oregon.gov/dor/forms or contact us to order them.

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.