

2019 Legislative Session wrap-up

Personal Income Tax:

HB2101 – Centralized Partnership Audit Regime (CPAR) - DOR concept to align our partnership and partner audit procedures and appeal rights to the new federal CPAR effective 1-1-18.

HB2102 – Fraud Prevention - Another DOR concept. This one allows us to be a full participant in the IRS Security Summit group ISAC that helps deter fraud nationwide.

HB2141 – Tax Credit Uniformity - It creates uniform procedures for tax credits related to transferability, revocation, and certification.

HB2164— Omnibus bill –

- Eliminates 529/ABLE account subtraction beginning 1/1/20
- Creates a new refundable credit for 529/ABLE account beginning 1/1/20
- Creates a new short line railroad credit beginning 1/1/20
- Increases EITC from 8% to 9% and 11% to 12% beginning 1/1/20
- Decreases AGI limitation for political contribution - \$200,000 to \$150,000 for 1/1/20
- Increases IDA percentage from 70% to 90% beginning 1/1/20
- (Commercial Activities Tax (CAT) corrections)

HB2847 – Rural Health Practitioner Credit - Expands the list of hospitals whose medical staff may qualify for the Rural Medical credit (Sky Lakes Medical Center).

SB162 – New 529 Account - Allows a taxpayer to indicate on the tax return that they would like information about how to open a College Savings Account through the State Treasurer’s office beginning with returns received on or after 1/1/21.

SB213 – IRS Reconnect - is the annual “reconnect” bill so we are connected to the Internal Revenue Code as of 12-31-2018.

SB459 – Tax Credit Auctions - Decreases the reserve amounts (95% to 90%) for the Film and Video and Higher Education Coordination Commission (HECC) tax credit auctions. The bill also allows Film and Video and HECC to run their auctions until 4/15 following the close of the tax year much the same as IRA contributions work currently.

Emergency Communications Tax (E-911):

HB 2449: increased E-911 tax rate to \$1.00 per month or prepaid wireless purchase beginning January 1, 2020 and \$1.25 per month or prepaid wireless purchase beginning January 1, 2021. The bill becomes effective January 1, 2020. The tax sunset date is extended to January 1, 2030. With the first rate increase effective 1/1/2020, the bill reduces DOR’s administrative expense allowance from 1 percent to 0.6 percent.

Transportation Project Taxes (vehicle privilege, vehicle use, bicycle excise):

HB 2592: made modifications to transportation project taxes effective September 29, 2019:

- Definition of bicycle,
- Refund of privilege tax to purchaser when vehicle returned under lemon law,
- Rental car companies don't need to provide DMV with use tax certificate if using VITU to title/register, and
- ODOT employees not required to sign secrecy certificate.

High Hazard Oil Train Fee:

HB 2209: imposed a new fee on owners of oil transported by train into, through, or from Oregon on or after January 1, 2020 and before January 2, 2027. Distribution of the fee revenue is directed to High Hazard Train Route Oil Spill Preparedness Fund and Oil and Hazardous Material Transportation by Rail Action Fund.

Lodging Tax:

HB 3136: provided DOR with funding to implement local lodging tax administration and requires local lodging tax administered by DOR be collected at the local level. Up to \$900,000 for implementation is paid from the 5% state lodging tax collection reimbursement charge that would otherwise be allowed to transient lodging intermediaries. Upon administration of local lodging taxes, transient lodging intermediaries will also forego the local lodging tax collection reimbursement charge allowed by those local governments. The bill also requires DOR to purchase data scraped from online listings for compliance enforcement purposes. The bill becomes effective September 29, 2019.

HB 3137: changed state lodging tax remittance and reporting to DOR beginning January 1, 2020 for the quarter in which the occupancy ended. For example, a stay beginning December 28, 2019 and ending January 4, 2020 must be reported on the 1st quarter 2020 report which is due no later than April 30, 2020 – regardless of the date that payment was made for the occupancy.

HB 3138: excluded transient lodging intermediaries from the state lodging tax exemption for facilities rented fewer than 30 days in a calendar year. This change becomes effective September 29, 2019.

Cigarette/Tobacco/Vape:

HB 2270: refers cigarette/tobacco/vape tax to the voters at the next general election (November 2020). If approved by voters on, changes will be effective 1/1/2021. If the referral passes, it would increase the cigarette tax from \$1.33 a pack to \$3.33 a pack as of January 1, 2021 (for pack of 20 cigarettes). It imposes a cigarette floor tax as of January 1, 2021, expands the definition of cigarettes to include 'little cigars', increases cigar tax cap to \$1.00 (up from 50 cents), and imposes the tobacco products tax on inhalant delivery systems (vape products). It authorizes DOR and OHA to exchange confidential information related to the enforcement of tobacco laws in Oregon.

Marijuana:

HB 2098: modifies categories of marijuana items subject to marijuana tax, replacing separate statutory references for marijuana leaves and marijuana flower with a singular reference to useable marijuana. The bill also requires DOR to notify OLCC of delinquent marijuana tax or non-filing of marijuana tax returns in certain cases and requires OLCC to revoke a retail marijuana tax license for nonpayment of marijuana tax or non-filing of marijuana tax returns under certain circumstances.

Withholding/Payroll:

HB 2005: New paid family leave program administered largely by the Employment Department. Returns will be filed with Employment and DOR will be responsible for banking the money received from taxpayers and distributing to Employment to disburse for claims payments, much the same as the current process works for Unemployment Insurance taxes (Form OQ to Employment, check/money order with OTC voucher to DOR). This change becomes effective September 29, 2019. Fund contributions by employers and employees start January 1, 2022. Paid family leave claims can be filed on or after January 1, 2023.

HB 2119: Disconnects Oregon from relying on the federal calculation so that we can more accurately reflect the state income tax that will be due on Oregon income. This change becomes effective September 29, 2019 and applies to wages or other income paid on or after January 1, 2020.

SB 165: Requires employers to check a box on the Form WR (annual reconciliation report) indicating if they offer a qualified retirement savings plan. DOR has authority to share this information with the State Treasurer for purposes of implementing the Oregon Saves plan. Requirement begins with Form WR filing for tax year 2019 (filing due date of January 31, 2020). This change becomes effective September 29, 2019.

SB 523: Allows DOR to post online information about delinquent debtors, who meet certain criteria to assist in collecting liquidated and delinquent tax debts. This change becomes effective September 29, 2019.

Corporation:

SB 193: This bill extends commercial domicile sourcing for interstate broadcasters till 1/1/2020. Prior to tax year 2014, Oregon broadcasters apportioned their income according to their share of viewers in Oregon (called audience factor apportionment). In 2014, the Legislature passed HB 4138, which changed the method of apportionment to one based on the commercial domicile of the broadcaster's customers. For tax years 2014 through 2018, broadcasters have apportioned their Oregon income based on the commercial domicile method. During the 2019 Session, the Legislature passed SB 193, which extended the commercial domicile method of apportionment for one more year (for tax year 2019). Beginning on January 1, 2020, broadcasters will revert back to apportioning their Oregon income based on their share of viewers in Oregon.

SB 851: This bill disconnects Oregon from the IRC 250 deduction for GILTI. Instead, the gross amount of the GILTI (global intangible low taxed income) inclusion receives an 80% dividend received subtraction. The bill provides there is no additional Oregon subtraction on top of the federal 100% dividend received deduction for amounts subject to territorial taxation. Oregon is connected to the federal FDII (foreign derived intangible income) deduction. The bill also clarified the relationship between ORS 317.267 and ORS chapter 314 provisions related to sales factor representation.

Changes for Schedule OR-A, Publication OR-ESTIMATE, and Publication OR-10

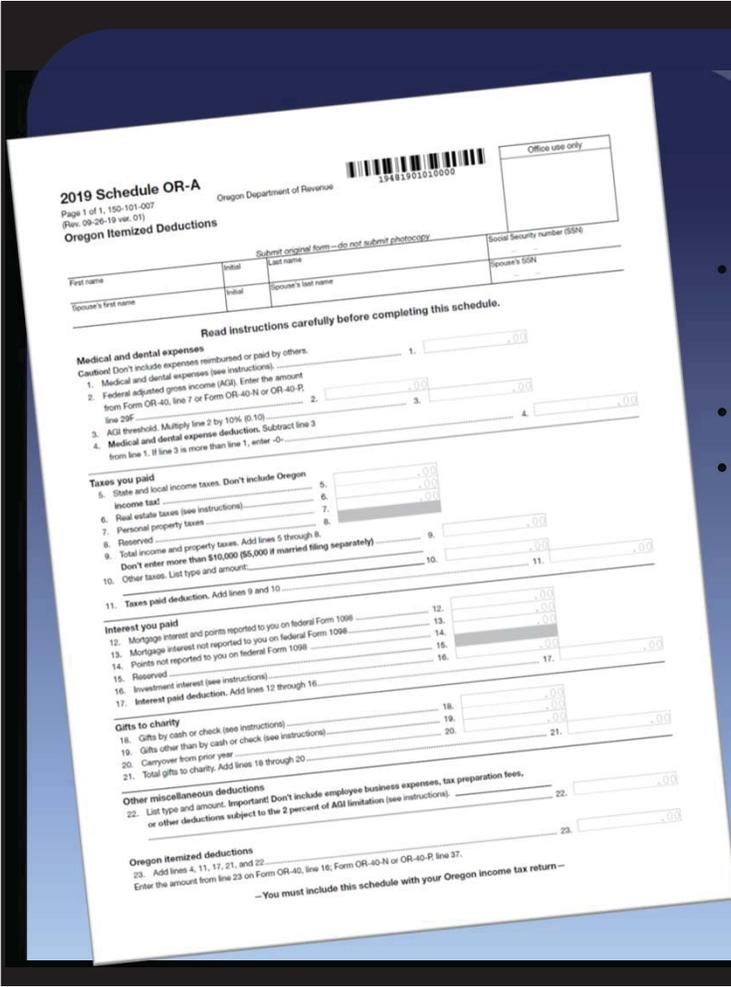
Oregon Tax Professionals
Liaison Meeting
July 26, 2019

Presented by: Jackie Hovey
Personal Income Tax Policy Analyst

Schedule OR-A

Introduced in 2018

- Modeled on 2017 federal Schedule A, with 2018 updates
- For all filers who itemize
- Follow all federal definitions, modified for Oregon



2019 Schedule OR-A
Oregon Department of Revenue
Page 1 of 1, 199-101-007
(Rev. 09-28-19 ver. 01)
Oregon Itemized Deductions

19481902010000

Office use only

Submit original form—do not submit photocopy

First name Initial Last name Social Security number (SSN)
Spouse's first name Initial Spouse's last name Spouse's SSN

Read instructions carefully before completing this schedule.

Medical and dental expenses
Caution! Don't include expenses reimbursed or paid by others.
1. Medical and dental expenses (see instructions) 1. .00
2. Federal adjusted gross income (AGI). Enter the amount from Form OR-40, line 7 or Form OR-40-N or OR-40-P line 29F 2. .00
3. AGI threshold. Multiply line 2 by 10% (0.10) 3. .00
4. Medical and dental expense deductions. Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4. .00

Taxes you paid
5. State and local income taxes. Don't include Oregon income tax 5. .00
6. Real estate taxes (see instructions) 6. .00
7. Personal property taxes 7. .00
8. Reserved 8. .00
9. Total income and property taxes. Add lines 5 through 8. 9. .00
10. Other taxes. List type and amount: 10. .00
11. Taxes paid deduction. Add lines 9 and 10 11. .00

Interest you paid
12. Mortgage interest and points reported to you on federal Form 1098 12. .00
13. Mortgage interest not reported to you on federal Form 1098 13. .00
14. Points not reported to you on federal Form 1098 14. .00
15. Reserved 15. .00
16. Investment interest (see instructions) 16. .00
17. Interest paid deduction. Add lines 12 through 16. 17. .00

Gifts to charity
18. Gifts by cash or check (see instructions) 18. .00
19. Gifts other than by cash or check (see instructions) 19. .00
20. Carryover from prior year 20. .00
21. Total gifts to charity. Add lines 18 through 20. 21. .00

Other miscellaneous deductions
22. List type and amount. Important! Don't include employee business expenses, tax preparation fees, or other deductions subject to the 2 percent of AGI limitation (see instructions). 22. .00
23. 23. .00

Oregon itemized deductions
23. Add lines 4, 11, 17, 21, and 22. Enter the amount from line 23 on Form OR-40, line 16; Form OR-40-N or OR-40-P, line 37.
—You must include this schedule with your Oregon income tax return—

Follow all federal requirements

Not allowed for federal? Not allowed for Oregon!

- \$10,000 SALT limitation (\$5,000 MFS)
- No miscellaneous itemized deductions subject to the 2% AGI threshold for 2018 - 2025
 - Employee business expenses (Form 2106)
 - Hobby expenses
 - Tax preparation fees
 - Union dues
 - Claim of right income repayments \leq \$3,000
 - Investment-related legal expenses, etc.

Old: Subtraction reductions

Oregon subtractions with related itemized deductions:

- Interest on local government bonds
- Interest and dividends on U.S. bonds and notes, etc.

Reduce subtraction amount if related expenses included in itemized deductions

Publication OR-17 example:

Example: Charles earned \$620 of interest income from his Series EE bonds. He had borrowed \$6,000 to buy the bonds. During the year he paid \$200 interest on the loan. He included the \$200 interest expense as an itemized deduction on his Schedule A. His Oregon subtraction will be \$420.

Series EE bond interest received	\$620
Interest expense connected with bonds and deducted on Schedule A	<u>-200</u>
Oregon subtraction	<u>\$420</u>

Old: Subtraction + Addition

- Subtract lottery winnings < \$600 (single play) and
Add back related gambling loss deduction

Gambling winnings reported in federal AGI	\$ 580
Less subtraction for Oregon Lottery winnings	<u>(500)</u>
Net gambling winnings taxable by Oregon	<u>\$ 80</u>
Gambling losses claimed on Federal Schedule A	\$ 300
Net gambling winnings included in Oregon income	<u>80</u>
Reduction in gambling losses— Oregon addition	<u>\$ 220</u>

- Subtract federal estate tax on income in respect of a
decedent and
Add back the tax on income not taxed by Oregon

Old-ish: Addition reductions

Income taxed by Oregon but not federal

- Interest and dividends on other states' government bonds

To claim related deduction for Oregon: reduce addition

- Example:

Example 1: Maya received \$1,000 of interest from her New York City bonds. She borrowed \$2,600 to purchase the bonds. During the year she paid \$150 of interest on the loan. She claimed itemized deductions but could not deduct the interest expense on her federal Schedule A because the interest from the bonds was not included on her federal return. Maya's \$850 addition is figured as follows:

New York City bond interest	\$1,000
Less: Interest expense connected with the bonds	<u>- 150</u>
Oregon addition	<u>\$ 850</u>

Old: Add backs for credits

If taking Oregon tax credit, can't take related itemized deduction

Tax credits based on:

- Charitable contributions, including auctions
- Income taxes paid to another state
- Claim of right income repayments
- Qualifying medical expenses (WFHDC)

ALL required add backs on Schedule OR-ASC

IRS change for 2019 on charitable contributions with tax credits

Final IRS rule:

- No charitable contribution deduction to extent credit was received

BUT

- May claim credit amount as payment of state income tax, up to amount used to offset tax, up to SALT limit



Notice 2019-12

SECTION 1. PURPOSE

This notice announces that the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) intend to publish a proposed regulation providing a safe harbor under section 164 of the Internal Revenue Code (Code) for certain individuals who make a payment to or for the use of an entity described in section 170(c) in return for a state or local tax credit. Under the safe harbor, an individual may treat as a payment of state or local tax for purposes of section 164 the portion of a payment for which a charitable contribution deduction under section 170 is or will be disallowed under Treas. Reg. § 1.170A-1(h)(3) (T.D. 9864). This

New for 2019: Net everything on Schedule OR-A

Tax credits: If credit is based on any of these, don't deduct on Schedule OR-A:

- Charitable contributions on which credit is based*
- Income tax actually paid to another state
- Claim of right income repayments
- Qualifying medical expenses for WFHDC credit

Reminder: Don't include charitable contribution credit as payment of Oregon income tax in SALT deduction

* Unless specific exception

New for 2019: Net everything on Schedule OR-A

Old: Subtraction reduction

New: Don't take the related itemized deduction

Old: Subtraction + addition

New: Don't take the related itemized deduction

Old: Addition reduction

New: Take the related itemized deduction

Links to IRS information

- Rulemaking – Federal Register:

<https://www.federalregister.gov/documents/2019/06/13/2019-12418/contributions-in-exchange-for-state-or-local-tax-credits>

- Notice 2019-12:

<https://www.irs.gov/pub/irs-drop/n-19-12.pdf>

Questions about Schedule OR-A
changes?

Estimated payments and UND

Part A—Figure your required annual payment

2. 2018 tax from Form OR-40, line 29; or Form OR-40-N, line 54; or Form OR-40-P, line 53
3. 2018 refundable tax credit amounts you claimed on Form OR-40, lines 33, and 35;
or Form OR-40-N, lines 59, and 61; or Form OR-40-P, lines 58, and 60.....
4. Line 2 minus line 3.....
5. Multiply line 4 by 90% (0.90)..... ● 5.
6. 2018 Oregon income tax withheld from income
7. Line 4 minus line 6. **If less than \$1,000, stop here!** You don't owe underpayment interest.....
8. Enter your 2017 Oregon tax after all credits (include refundable). You must have filed an Oregon return.....
9. **Required annual payment.** Enter the smaller of line 5 or line 8

For 2018 only, IRS dropped UND percentage for current-year payments -

- From 90 percent to 85 percent
- Dropped again to 80 percent

- Reason: TCJA changes led to under-withholding
- Taxpayers requested waiver based on unusual circumstances

Revised instructions

Publication OR-ESTIMATE

- Explains how to calculate estimated tax payments

Publication OR-10

- Explains how to calculate interest on underpayments of estimated tax (UND)

Revisions:

- Defined terms to better match statutes and rules
- Expanded examples
- Other formatting changes

Revised Publication OR-ESTIMATE

• Former version

• 2020 version

OREGON —2019— Instructions for Estimated Income Tax

Publication OR-ESTIMATE

Contents

- What is estimated tax? 1
- Who must make estimated tax payments? 2
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Additional withholding

Estimated tax payments aren't a substitute for withholding. If you don't have enough Oregon tax withheld from your wages, ask your employer to increase your Oregon withholding. You may change your Oregon withholding without changing your federal withholding. File a separate federal Form W-4, Employer's Withholding Allowance Certificate, with your employer and label it "For Oregon only."

For more information, download the publication Oregon Income Tax Withholding from our website or contact us for help figuring the amount of tax to be withheld from your wages.

Estimated tax terms defined:

Tax Paid—Your total withholding, estimated tax payments, other payments, and refundable credits.

Overpayment—When the tax paid is greater than your income tax after refundable credits.

Open estimated tax account—An account that is set up prior to the due date of your personal income tax return, for which no return has been filed. The account closes when your return is filed, or if no return is filed, by the due date of the return.

Underpayment—When you owe \$1,000 or more when you file your return or when you underpay a periodic estimated tax payment (quarterly payment).

These instructions aren't a complete statement of laws and Department of Revenue rules. Contact us if you need more information. See page 8 for contact information.

What is estimated tax?

Estimated tax is the amount of tax you expect to owe when you file your 2019 Oregon income tax return.

Oregon law requires some taxpayers to pay estimated tax. Oregon's estimated tax system is similar to the federal system, except you:

- Will use Oregon's income tax laws and tax rates.
- Won't include Social Security tax (FICA), self-employment tax, or household employment tax in your calculation.

WHEN ARE YOUR ESTIMATED TAX PAYMENTS DUE?

First Quarter Payment Is Due	Second Quarter Payment Is Due	Third Quarter Payment Is Due	Fourth Quarter Payment Is Due
Monday April 15, 2019	Monday June 17, 2019	Monday September 16, 2019	Wednesday January 15, 2020

100-101-036, Publication OR-ESTIMATE, March 12, 19

Oregon Estimated Income Tax Instructions 2020

Publication OR-ESTIMATE

These instructions aren't a complete statement of laws and Department of Revenue rules. Contact us if you need more information. See the last page for contact information.

Definitions

Estimated tax: The amount of tax, after all credits, that you expect will be shown on your Oregon income tax return.

Estimated tax payment: An annual payment or an installment payment you may be required to make during the tax year.

Annualize: Calculation for determining required estimated payments if you don't receive your income evenly throughout the year or if you're a part-year resident.

Tax credit: Amounts that reduce your tax liability. Nonrefundable credits, like the personal exemption credit, may reduce your tax liability to zero. Refundable credits may reduce your tax liability below zero, with any amount below zero treated the same as an overpayment of tax.

Tax paid: Total withholding, refundable credits, and estimated and other tax payments claimed on your return.

Overpayment or refund: When the amount of tax paid is more than the tax after all credits shown on your return.

Applied refund: An overpayment of tax that you choose to apply as an estimated payment against a later year's tax.

Underpayment: When your tax paid is less than the tax after all credits shown on your return.

Underpayment interest: The amount of interest charged on your underpayment if required payments aren't made.

Required annual payment: The total amount of all tax payments, including estimated tax payments, withholding, and applied refunds, that you must make by the required due dates in order to avoid being charged underpayment interest.

Withholding: A tax payment made on your behalf by an employer or payer who is required by law to withhold tax from your income when they pay you. Employers outside Oregon may withhold tax as a courtesy, but are not required to do so.

Estimated tax payments aren't a substitute for withholding. If you aren't having enough tax withheld from your wages or other payments, ask your employer or payer to increase your Oregon withholding. Use Form OR-40-V to change your Oregon allowances or request an additional amount to be withheld from each payment. You can use our withholding calculator at www.oregon.gov/dor. The calculator can help you determine the correct number of allowances to claim and additional amounts to be withheld.

Comparison to federal estimated tax

Oregon's estimated tax system is similar to the federal system, except that you:

- Use Oregon's income tax laws and tax rates.
- Don't include Social Security tax (FICA), self-employment tax, or household employment tax in your calculation.

Unlike the federal system, estates and trusts are not required to make Oregon estimated tax payments. Oregon also treats farmers and commercial fishermen differently, see below.

Do I have to make Oregon estimated tax payments?

In general

In most cases, you must make estimated tax payments for tax year 2020 if:

- You estimate that your tax after withholding and credits (including refundable credits) will be \$1,000 or more when you file your 2020 Oregon return; and
- Your estimated withholding for 2020 will be less than:
 - Ninety percent of your 2020 tax after all credits; or
 - One hundred percent of the tax after all credits shown on your 2019 return; or
 - Ninety percent of the tax on your 2020 annualized income.

You can still make estimated tax payments even if you expect that your tax after all credits will be less than \$1,000.

Retirees

If you're retired or will retire in 2020, you may need to make estimated tax payments or have Oregon income tax withheld from your retirement income. Contact the payer of your retirement income to see if withholding is possible.

If you're a retiree who is domiciled in Oregon, but you file a nonresident return because you're living in another state, your retirement income may be subject to Oregon income tax. If you're not domiciled in Oregon, federal law prohibits Oregon from taxing your retirement income. See Publication OR-17 for more information about residency, domicile, and retirement income.

Federal returns. If you missed from U.S. government service before October 1, 1991, you don't need to make Oregon estimated tax payments on your federal pension. If your federal service was both before and after October 1, 1991, you may be required to make estimated tax payments based on the portion of your federal pension received for service performed after October 1, 1991.

100-101-036, March 10, 20

1 of 7

Revised Publication OR-ESTIMATE

Estimated tax payment due dates

Regular installments
You have the option to pay all of your 2020 estimated tax by the due date of the first installment or in four equal installments. If your payment due date falls on a Saturday, Sunday, or Oregon legal holiday, the payment is due the next business day.

Calendar-year filers	
First	April 15, 2020
Second	June 15, 2020
Third	September 15, 2020
Fourth	January 15, 2021

Fiscal-year filers

First	15th day of 4th month
Second	15th day of 6th month
Third	15th day of 9th month
Fourth	15 days after last day of tax year

If income starts or changes after April 1
You can begin making installment payments at installment date if the income on which your estimated tax isn't received until after April 1, or if it significantly changes during the year. This also applies to amending your income. Use one of the charts to determine how many installment payments to make and when they are due.

Calendar-year filers		
Start or change date	Number of installments	Installment due date
After April 1 and before June 2	3	June 15, 20 September 15 January 15
After June 1 and before September 2	2	September 15 January 15
After September 1	1	January 15

Fiscal-year filers		
Start or change date	Number of installments	Installment due date
After 1st day of 4th month and before 2nd day of 6th month	3	15th day of 5th month 15 days after 1st day of 6th month
After 1st day of 6th month and before 2nd day of 9th month	2	15th day of 7th month 15 days after 1st day of 9th month
After 1st day of 9th month	1	15 days after 1st day of tax year

Changes after installments already paid
If you've already made one or more installment payments before the change, first figure your amended estimated tax for the entire year using one of the two methods explained above. Then use this worksheet to figure the amount of your remaining installments.

Amended installment payment worksheet

Oregon estimated tax worksheet
Keep this worksheet with your records.

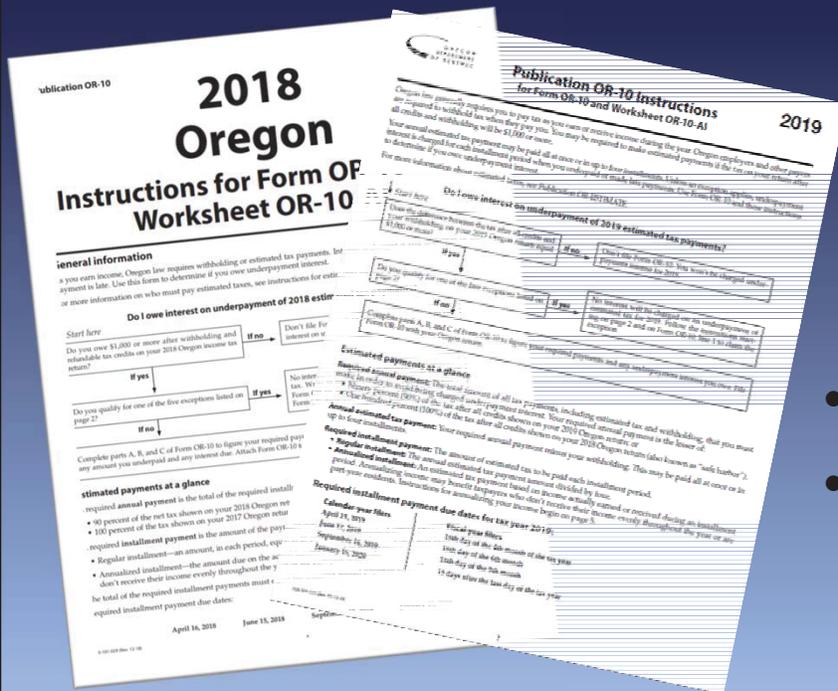
Estimate all amounts for tax year 2020, except where noted. Full-year residents: Complete only the Oregon column.

	Federal	Oregon
1. Federal AGI.	10 _____	10 _____
2. Oregon additions.	20 _____	20 _____
3. Income after additions. Line 1 plus line 2.	30 _____	30 _____
4. Oregon subtractions.	40 _____	40 _____
5. Income after subtractions. Line 3 minus line 4.	50 _____	50 _____
6. Estimated Oregon percentage. Line 5 divided by line 50. Full-year residents enter 100%.		6 _____ %
7. Full-year residents and nonresidents: Enter the amount from line 50. Part-year residents: Enter the amount from line 50.	7 _____	7 _____
8. Standard deduction (see page x) or Oregon itemized deductions.	8 _____	
9. Federal tax liability (50 to \$6,XXX)*	9 _____	
10. Other Oregon income modifications. Full-year residents enter 0.	10 _____	
11. Total deductions and other modifications. Add lines 8, 9, and 10.	11 _____	
12. Full-year or part-year residents: Enter the amount from line 11. Nonresidents: Line 11 minus line 6.	12 _____	12 _____
13. Oregon taxable income. Line 7 minus line 12.	13 _____	13 _____
14. Use the tax rate chart for your filing status on page x to figure the tax on the amount on line 13.	14 _____	
15. Full-year residents and nonresidents: Enter the amount from line 14. Part-year residents: Line 14 times line 6.	15 _____	15 _____
16. Personal exemption credit (ENX x number of exemptions x line 6)**.	16 _____	
17. Other Oregon tax credits (refundable and nonrefundable). Nonresidents and part-year residents: Multiply credits by line 6 if required.	17 _____	17 _____
18. Total Oregon tax credits. Line 16 plus line 17.	18 _____	18 _____
19. Estimated 2020 Oregon tax after credits. Line 15 minus line 18 (first line than 0).	19 _____	19 _____
20a. History percent of estimated 2020 Oregon tax after credits. Line 19 minus 0.90.	20a _____	
20b. Enter 100 percent of the Oregon tax after all credits shown on your 2019 return. If you didn't file a 2019 Oregon return, enter the amount from line 20a on line 20b.	20b _____	
20c. Required annual payment. Enter the smaller of line 20a or 20b.	20c _____	
21. Oregon tax you expect to have withheld from your income in 2020.	21 _____	
22. Annual estimated tax payment. Line 20c minus line 21. If line 22 is \$1,000 or more, you must make estimated tax payments.	22 _____	
23. Installment payment amount. Divide the amount on line 22 by the number of required installments.	23 _____	

*The federal tax subtraction phase-out above certain federal AGI levels. See the return instructions or Publication CR-17.
**The exemption credit is 0 if your federal AGI is over \$30,000 and your filing status is Single or Married filing separately, or over \$30,000 if your filing status is Married filing jointly, Head of household, or Qualifying widow(er) with dependent child.

- Due dates for fiscal filers
- Information in tables instead of text, etc.
- One-page combined worksheet for all filers
- Not as redundant!

Revised Publication OR-10



- Similar changes
- Expanded example for annualized income

Questions about Publication OR-ESTIMATE or Publication OR-10?

If you have questions or comments, contact:

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Tax Policy Analyst

Personal Tax and Compliance

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