

Descriptive Information for Oregon Income Tax Credits Expiring in 2015-17
Oregon Department of Revenue, Research Section
February 2015

This report provides additional descriptive information relating to income tax credits scheduled to completely sunset in the 2015-17 biennium. The purpose is to supplement information about these provisions beyond the information typically included in the biennial Tax Expenditure Report. Where possible, breakdowns by income, age, geographic location, and frequency are provided for each expiring provision. Note that several tax credits have such a small number of claimants that it is not possible to report additional detail due to confidentiality restrictions.

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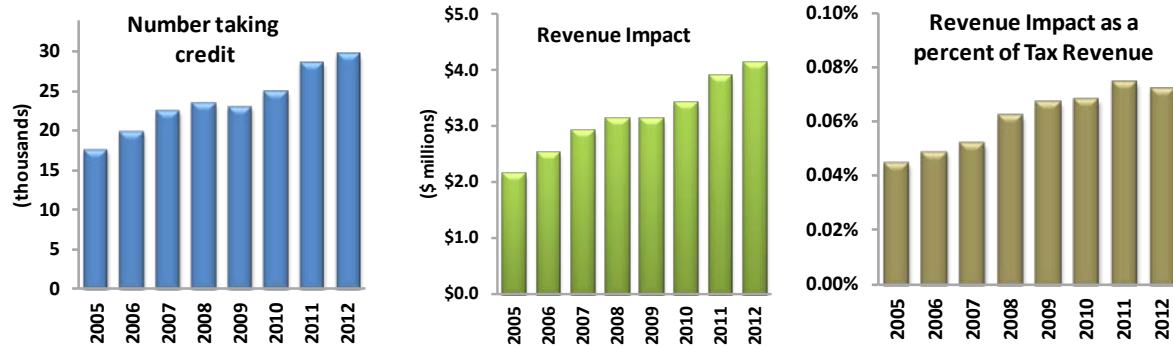
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1.404 Child with a Disability (ORS 316.099)

Sunset: December 31, 2015

An additional personal exemption credit is allowed for each qualifying dependent child who is disabled. Every nondependent taxpayer in Oregon is allowed one personal exemption credit for himself or herself, one for a spouse, and one for each dependent; this credit is in addition to those. "Child with a disability" is defined as a dependent child who is eligible for early intervention services, or who is diagnosed for special education purposes as being autistic, mentally retarded, multi-disabled, visually impaired, hearing impaired, deaf-blind, orthopedically impaired, other health impaired, or as having serious emotional disturbance or traumatic brain injury, in accordance with State Board of Education rules.

Credit History – Personal Income Tax



Credit used by Income Category

Child with a Disability Credit - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	2,540	0.8%	\$8	<\$0.1	0.5%
\$12,400 - \$26,000	4,890	1.5%	\$125	\$0.6	15.6%
\$26,000 - \$46,400	5,700	1.8%	\$189	\$1.1	27.5%
\$46,400 - \$81,800	5,840	1.8%	\$200	\$1.2	29.7%
Above \$81,800	5,230	1.6%	\$201	\$1.1	26.7%
All Full-Year Filers	24,200	1.5%	\$162	\$3.9	100.0%
Part-Year and Nonresident Filers	2,180		\$95	\$0.2	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

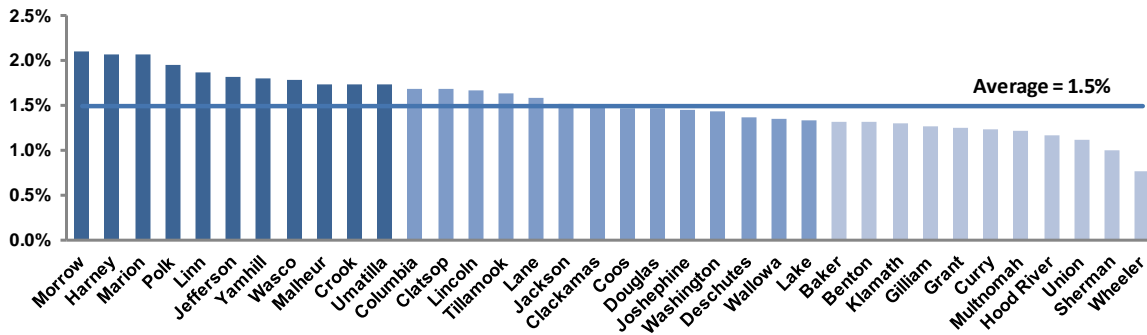
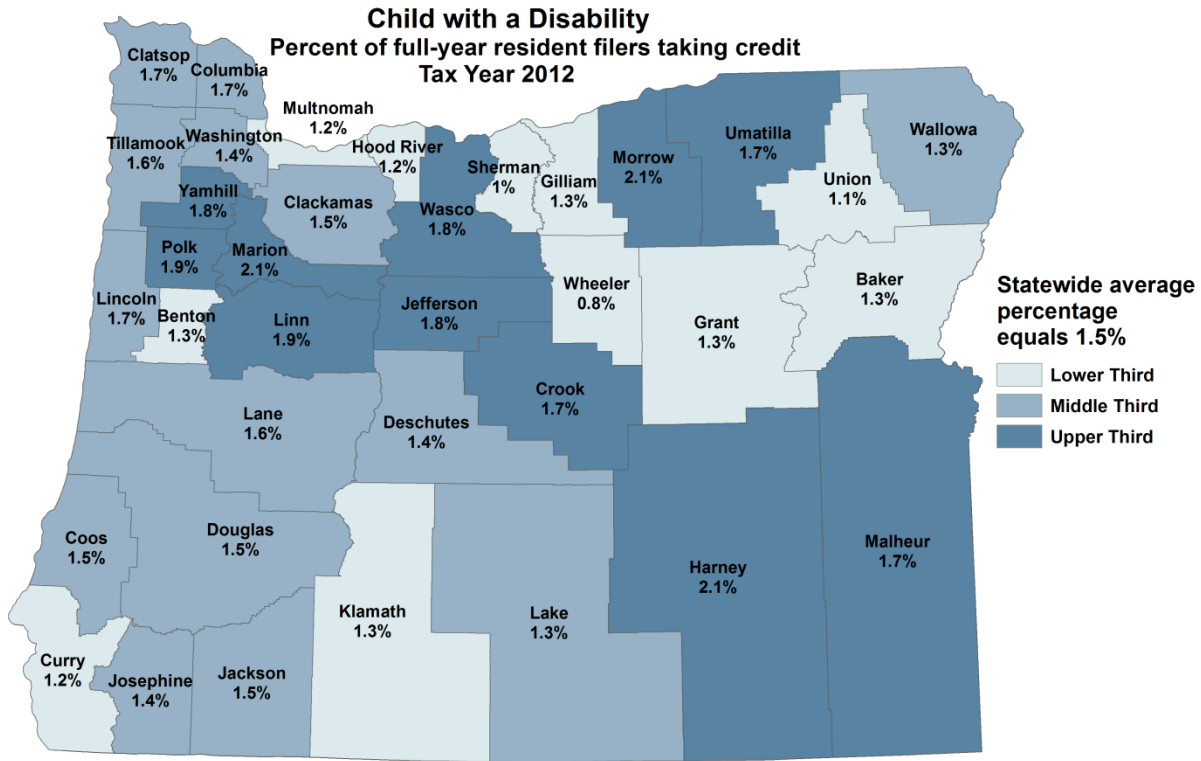
Credit used by Age of Primary Filer

Child with a Disability Credit - by Age - 2012 Personal Income Tax Filers

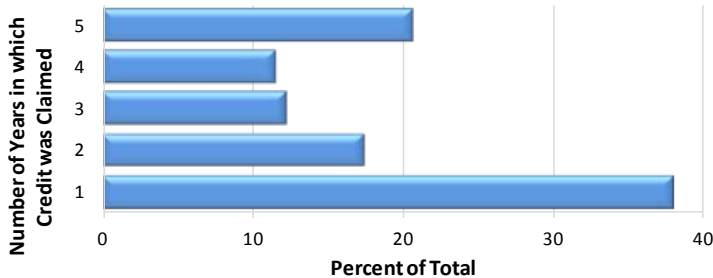
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	1,320	0.4%	\$127	\$0.2	4.3%
29 - 40	6,140	1.9%	\$162	\$1.0	25.2%
40 - 51	9,100	2.8%	\$176	\$1.6	40.7%
52 - 63	5,520	1.7%	\$168	\$0.9	23.5%
Above 63	2,130	0.7%	\$116	\$0.2	6.3%
All Full-Year Filers	24,200	1.5%	\$162	\$3.9	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



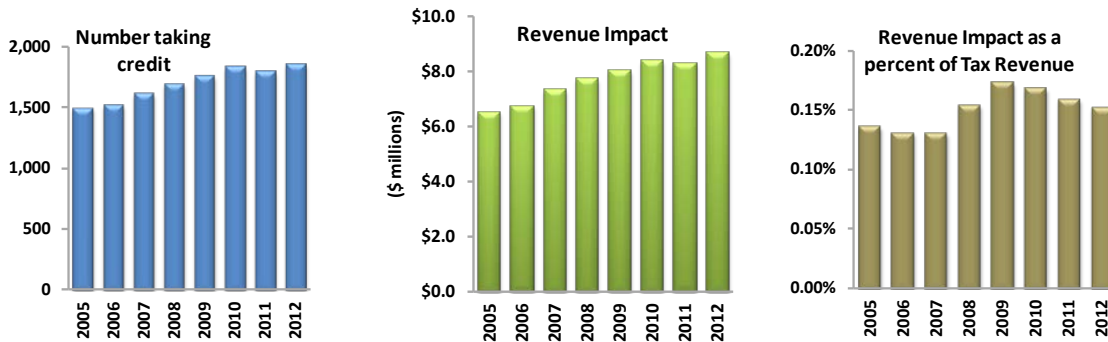
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.405 Rural Medical Practice (ORS 315.613, 315.616, 315.619)

Sunset: December 31, 2015

An annual, nonrefundable credit of up to \$5,000 against personal income taxes is allowed to certain rural medical providers. The original statute covered physicians, physician assistants, and nurse practitioners. Certified registered nurse anesthetists were added in 1991, podiatrists and dentists in 1995, and optometrists in 1997. The provider must be engaged for at least 20 hours per week, averaged over the month, and providers must be willing to serve a certain proportion of patients with Medicare coverage and patients receiving medical assistance. For this provision, rural is defined as any area at least ten miles from a major population center of 40,000 or more. In addition, physicians on staff of a hospital in a metropolitan statistical area (MSA) are not eligible, with the exception of Florence in Lane County and Dallas in Polk County (2001 legislation).

Credit History – Personal Income Tax



Credit used by Income Category

Rural Medical Practice Credit - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	<10	<0.01%	\$55	<\$0.1	<0.1%
\$12,400 - \$26,000	10	<0.01%	\$227	<\$0.1	<0.1%
\$26,000 - \$46,400	20	0.01%	\$1,438	<\$0.1	0.4%
\$46,400 - \$81,800	130	0.04%	\$3,360	\$0.4	5.3%
Above \$81,800	1,510	0.47%	\$5,087	\$7.7	94.2%
All Full-Year Filers	1,680	0.10%	\$4,838	\$8.1	100.0%
Part-Year and Nonresident Filers	180		\$3,290	\$0.6	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

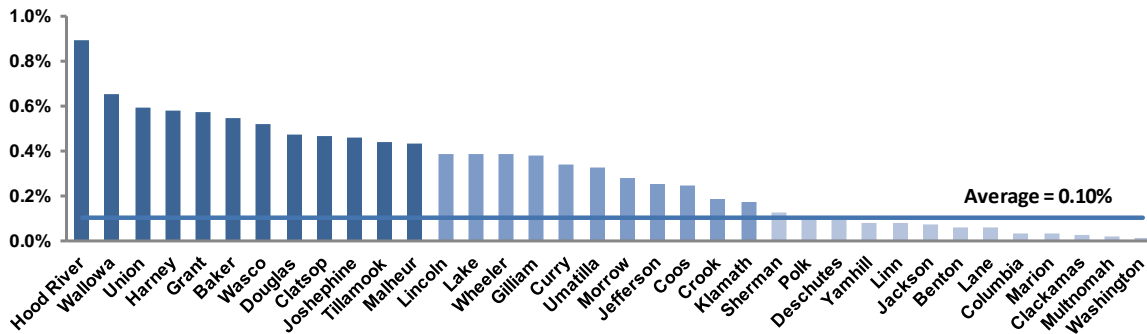
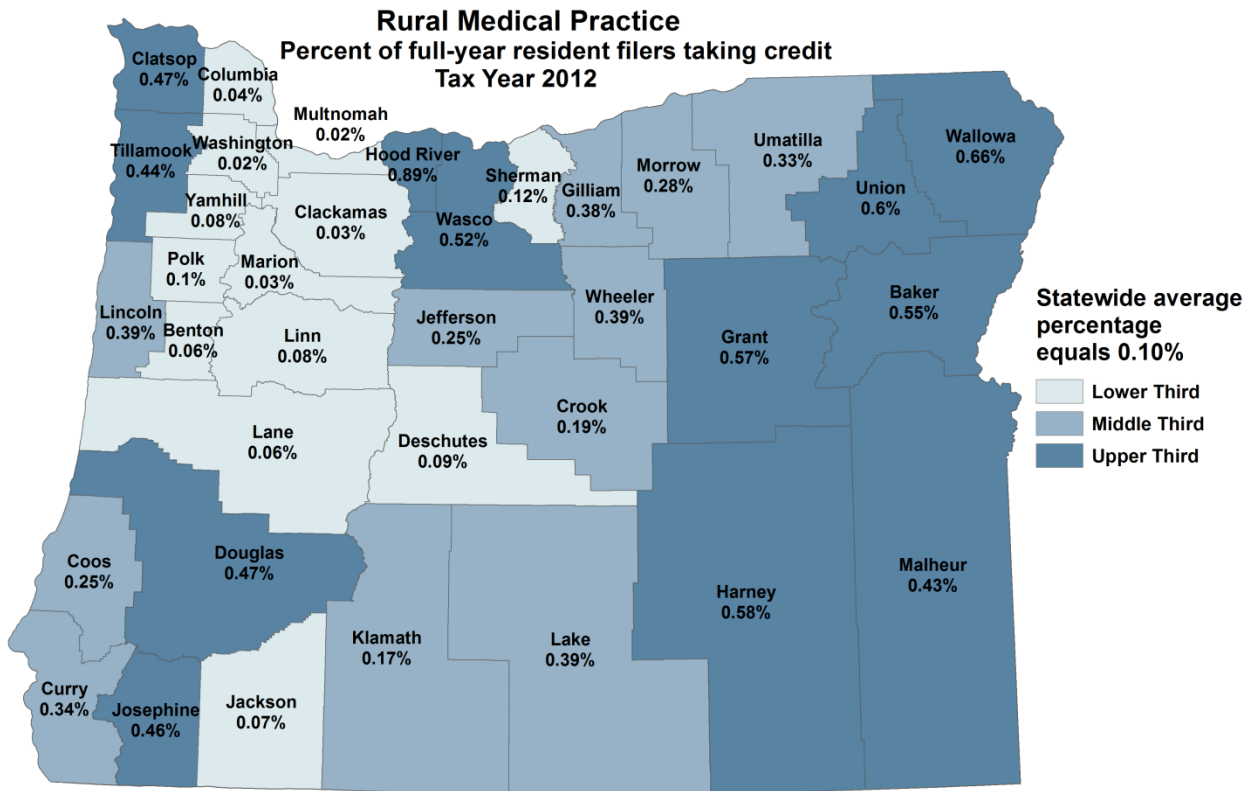
Credit used by Age of Primary Filer

Rural Medical Practice Credit - by Age - 2012 Personal Income Tax Filers

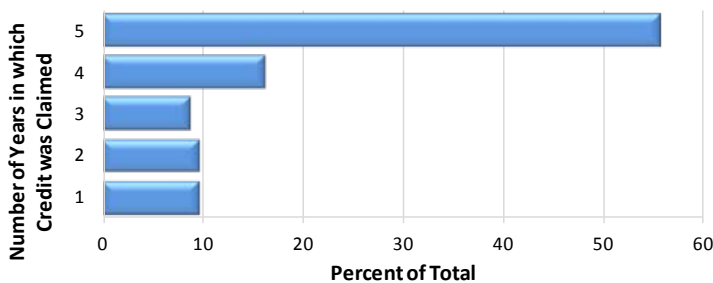
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	<10	<0.01%	\$4,385	<\$0.1	0.4%
29 - 40	280	0.09%	\$4,993	\$1.4	17.4%
40 - 51	480	0.15%	\$4,989	\$2.4	29.1%
52 - 63	620	0.19%	\$4,875	\$3.0	37.1%
Above 63	300	0.09%	\$4,380	\$1.3	15.9%
All Full-Year Filers	1,680	0.10%	\$4,838	\$8.1	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



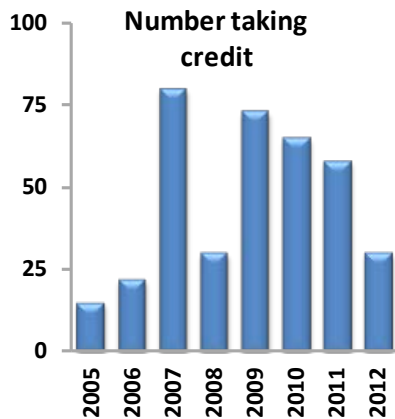
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.407 Costs in Lieu of Nursing Home Care (ORS 316.147-316.149)

Sunset: December 31, 2015

A nonrefundable tax credit is allowed against personal income taxes for expenses incurred for the care of an individual who otherwise would be placed in a nursing home. The amount of the credit is the lesser of \$250 or eight percent of expenses paid. Taxpayers providing the care and claiming the credit cannot have annual household income in excess of \$17,500. In addition, the person receiving the care must: be certified by the Department of Human Services, not be in a nursing home, rehabilitation facility, or other long-term skilled care facility, have household income of \$7,500 or less, be eligible for but not receive home care services under Oregon Project Independence, receive no medical assistance from the state Seniors and Peoples with Disabilities Division, and be at least 60 years of age.

Credit History – Personal Income Tax



Revenue Impact: For tax years 2005-2012 the revenue impact per year was less than \$100,000.

Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

1.408 Long-Term Care Insurance (ORS 315.610)

Sunset: December 31, 2015

A credit based upon premiums paid for long term care insurance (as defined in ORS 743.652) is allowed against personal and corporate income tax. The credit is available for individuals purchasing long term care insurance policies that provide coverage for the taxpayer, dependents, or parents of the taxpayer. The maximum income tax credit is the lesser of: 15 percent of the total amount of long term care insurance premiums paid by the taxpayer, or \$500. The credit is also available to employers who provide long term care insurance on behalf of their Oregon-based employees. The maximum income tax credit for employers is the lesser of: 15 percent of the total amount of long term care insurance premiums provided by the taxpayer, or \$500 per insured employee.

Credit History – Personal Income Tax



Credit used by Income Category

Long-Term Care Insurance Credit - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	2,010	0.6%	\$12	<\$0.1	0.3%
\$12,400 - \$26,000	2,880	0.9%	\$112	\$0.3	3.7%
\$26,000 - \$46,400	4,670	1.4%	\$186	\$0.9	10.0%
\$46,400 - \$81,800	9,320	2.9%	\$243	\$2.3	26.1%
Above \$81,800	16,380	5.1%	\$318	\$5.2	59.9%
All Full-Year Filers	35,260	2.2%	\$247	\$8.7	100.0%
Part-Year and Nonresident Filers	1,800		\$102	\$0.2	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

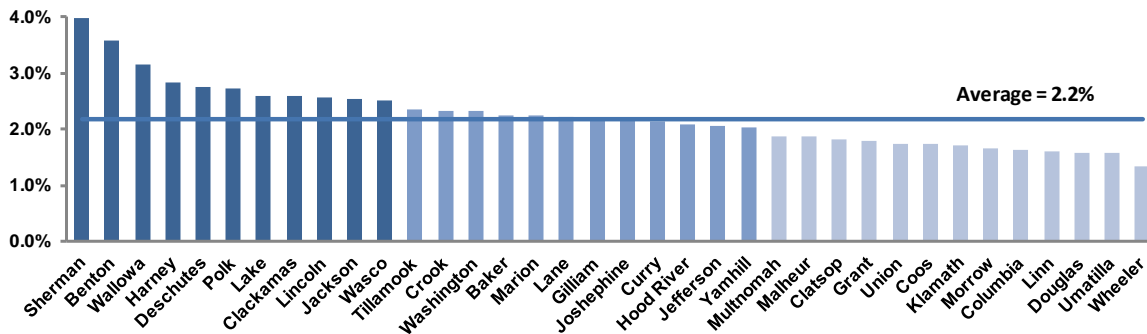
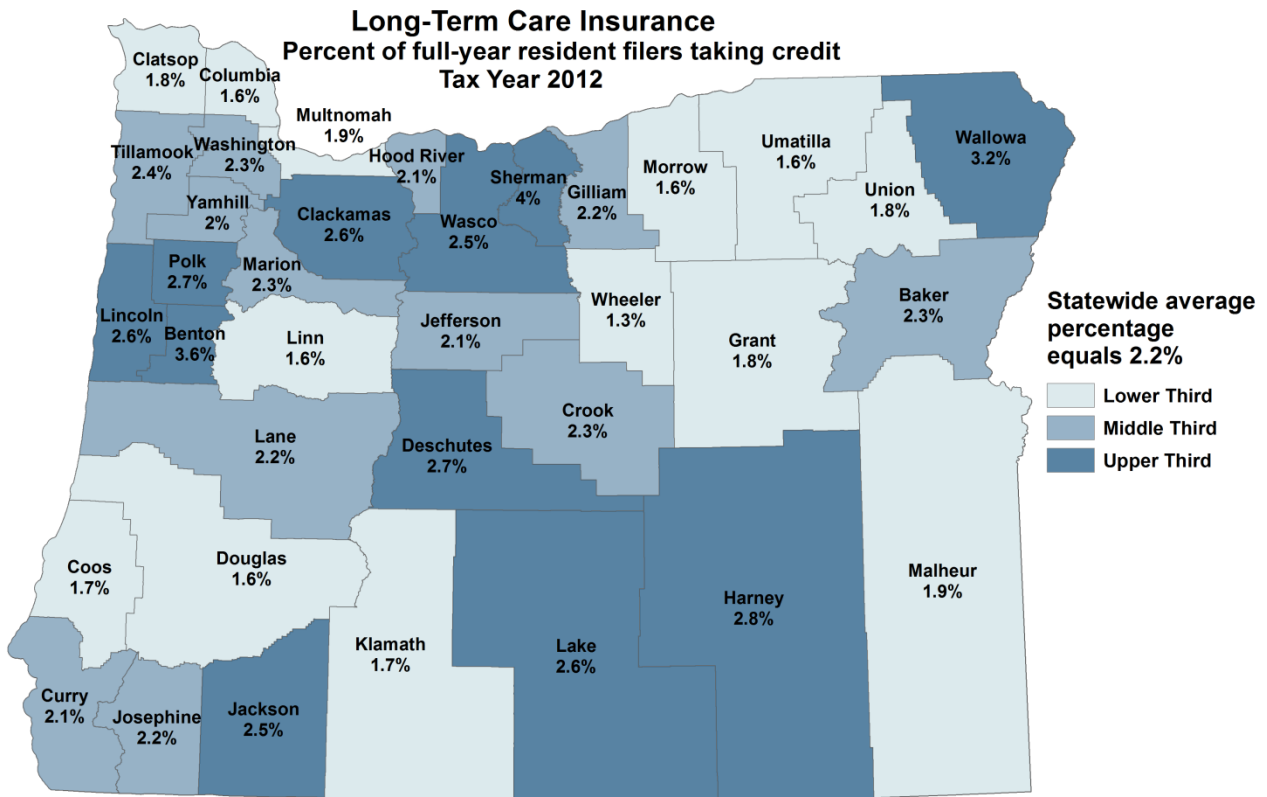
Credit used by Age of Primary Filer

Long-Term Care Insurance Credit - by Age - 2012 Personal Income Tax Filers

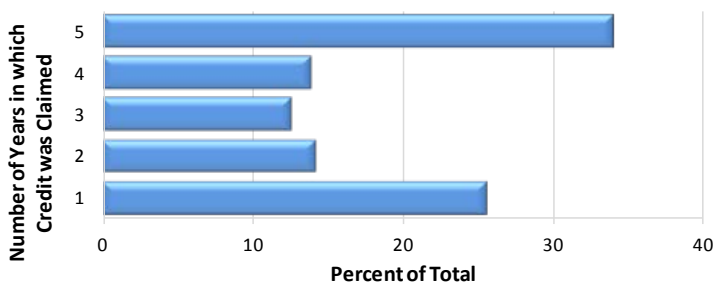
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	80	<0.1%	\$127	<\$0.1	0.1%
29 - 40	540	0.2%	\$134	\$0.1	0.8%
40 - 51	1,640	0.5%	\$158	\$0.3	3.0%
52 - 63	8,010	2.5%	\$250	\$2.0	23.0%
Above 63	24,990	7.8%	\$254	\$6.3	73.0%
All Full-Year Filers	35,260	2.2%	\$247	\$8.7	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



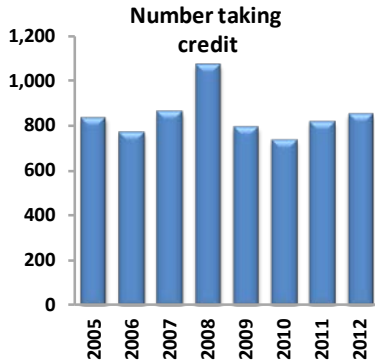
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.409 Elderly or Permanently Disabled (ORS 316.087)

Sunset: December 31, 2015

Taxpayers are allowed a credit against Oregon personal income taxes of up to 40 percent of the federal elderly or disabled credit. For details on the federal credit, see IRS Publication 524, *Credit for the Elderly or the Disabled*. Taxpayers claiming the state Retirement Income credit are ineligible to claim this Oregon credit.

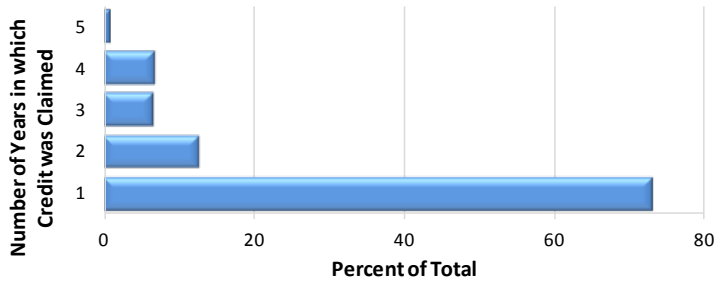
Credit History – Personal Income Tax



Revenue Impact: For tax years 2005-2012 the revenue impact per year was less than \$100,000.

Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



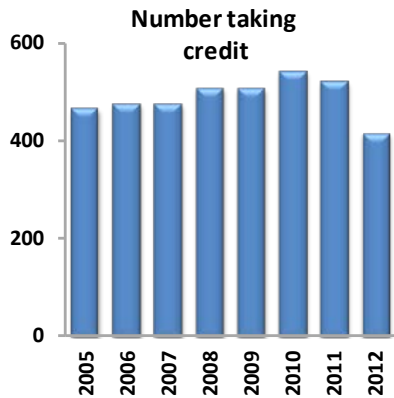
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.410 Loss of Limbs (ORS 316.079)

Sunset: December 31, 2015

A personal income tax credit of \$50 is allowed for taxpayers with permanent and complete loss of function of at least two limbs. If both taxpayers on a joint return meet the criteria, the credit is \$100. All taxpayers eligible for this credit are also eligible for the severe disability credit.

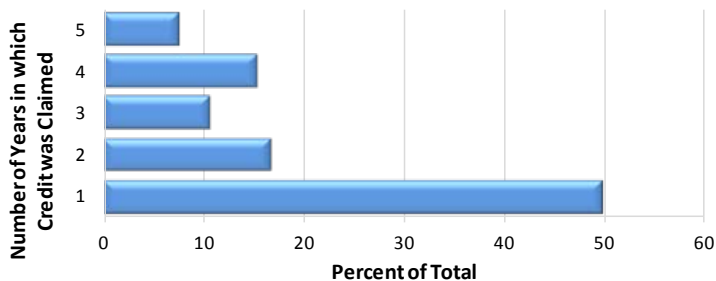
Credit History – Personal Income Tax



Revenue Impact: For tax years 2005-2012 the revenue impact per year was less than \$100,000.

Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



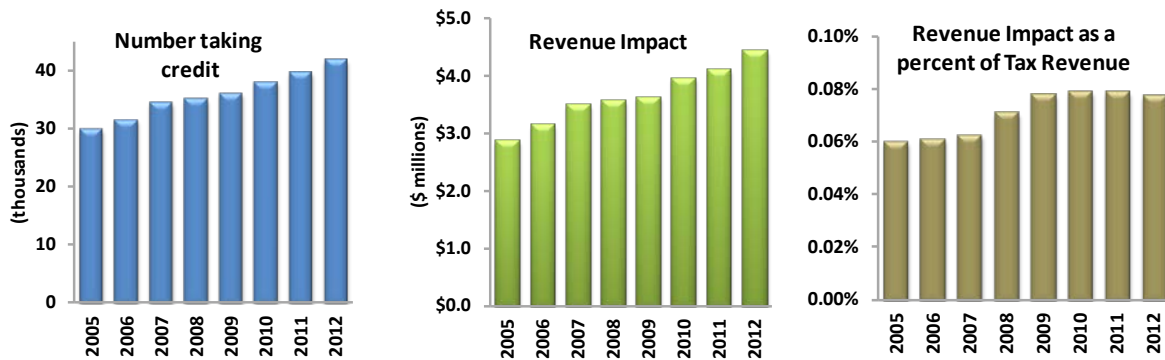
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.411 Severe Disability (ORS 316.758 and 316.765)

Sunset: December 31, 2015

An additional personal exemption credit is allowed for taxpayers with severe disabilities. Two additional personal exemptions may be claimed on a joint return if both spouses qualify. Every nondependent taxpayer in Oregon is allowed one personal exemption credit for himself or herself, one for a spouse, and one for each dependent; this credit is in addition to those. Severe disability is defined by any of the following: the loss of use of one or more lower extremities, the loss of use of both hands, permanent blindness, or a physical or mental condition that limits the abilities of the person to earn a living, maintain a household, or provide personal transportation without employing special orthopedic or medical equipment or outside help.

Credit History – Personal Income Tax



Credit used by Income Category

Severe Disability Credit - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	9,780	3.0%	\$29	\$0.3	6.7%
\$12,400 - \$26,000	8,270	2.6%	\$104	\$0.9	20.3%
\$26,000 - \$46,400	7,160	2.2%	\$142	\$1.0	24.0%
\$46,400 - \$81,800	7,380	2.3%	\$162	\$1.2	28.2%
Above \$81,800	4,930	1.5%	\$178	\$0.9	20.8%
All Full-Year Filers	37,510	2.3%	\$113	\$4.2	100.0%
Part-Year and Nonresident Filers	2,980		\$70	\$0.2	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

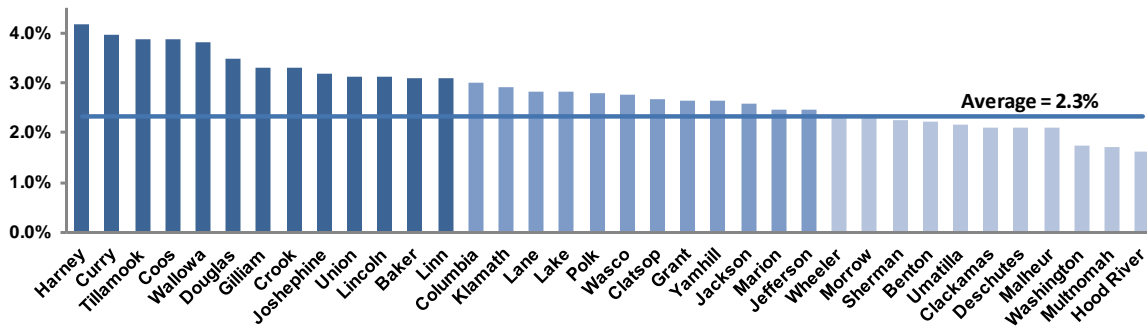
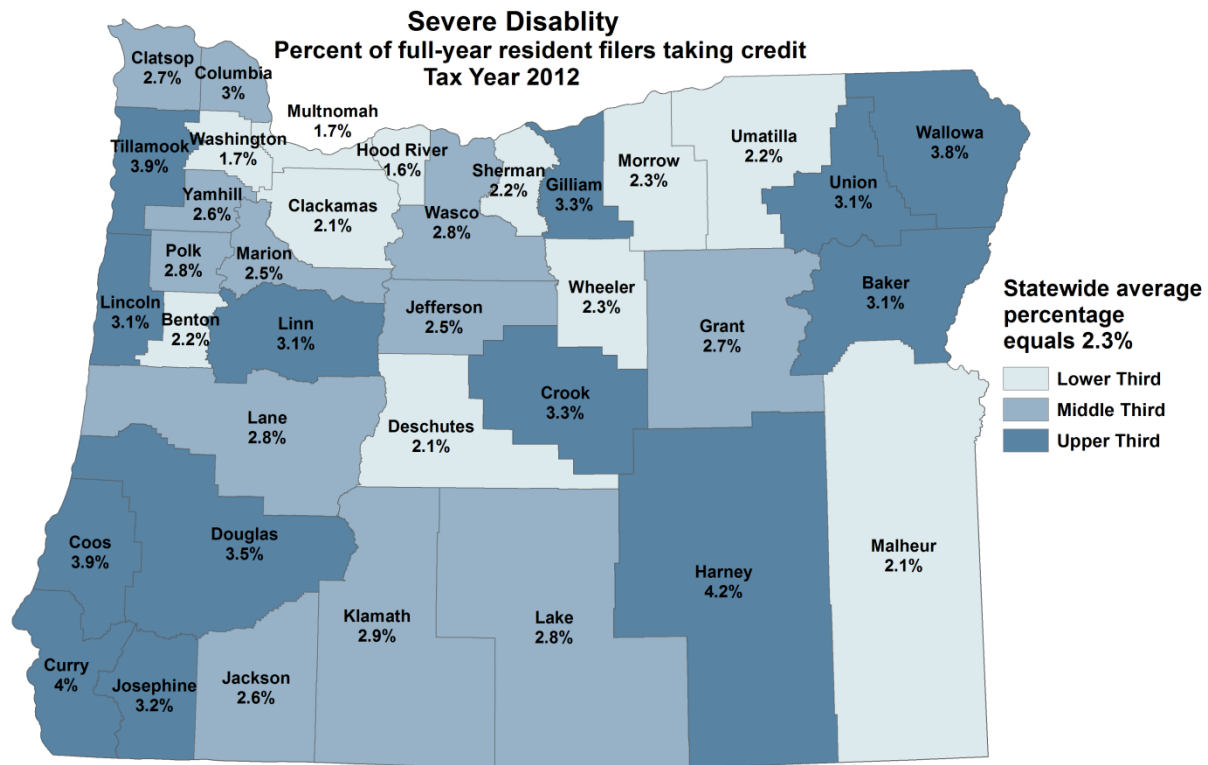
Credit used by Age of Primary Filer

Severe Disability Credit - by Age - 2012 Personal Income Tax Filers

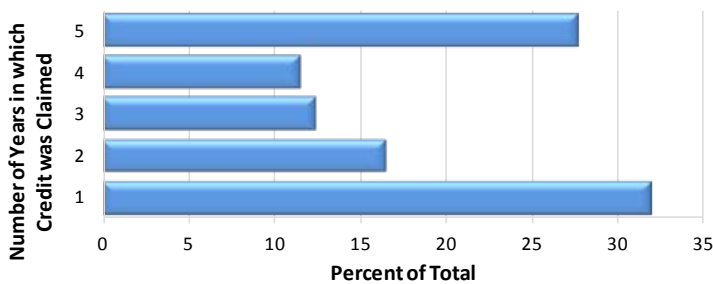
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	1,410	0.4%	\$101	\$0.1	3.4%
29 - 40	2,810	0.9%	\$112	\$0.3	7.4%
40 - 51	5,680	1.8%	\$125	\$0.7	16.7%
52 - 63	12,800	4.0%	\$128	\$1.6	38.6%
Above 63	14,810	4.6%	\$97	\$1.4	33.8%
All Full-Year Filers	37,510	2.3%	\$113	\$4.2	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.413 Qualified Low Income Community Investments

Sunset: June 30, 2016

(ORS 315.533(2))

Taxpayers who make a qualified low income community investment are eligible for a credit against personal or corporate excise taxes equal to 39 percent of the cost of the investment. A qualified low income community investment is an equity investment in, or long-term debt security issued by, a qualified community development entity which meets specified conditions. The credit applies to qualified investments made between July 1, 2012 and June 30, 2016. The credit is taken over seven years with no credit in the first two years after the investment is made.

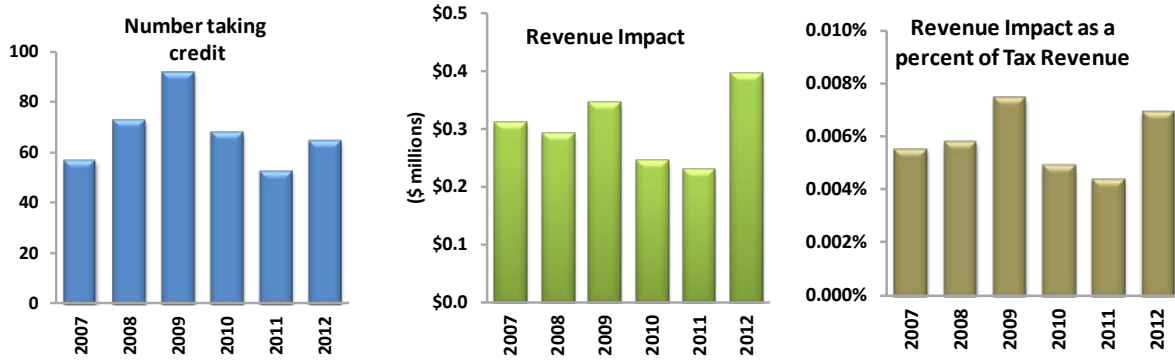
Demographic Data: There is no data yet available, since tax year 2014 is the first year a credit can be claimed.

1.420 Public University Venture Development Fund
 (ORS 315.521)

Sunset: December 31, 2015

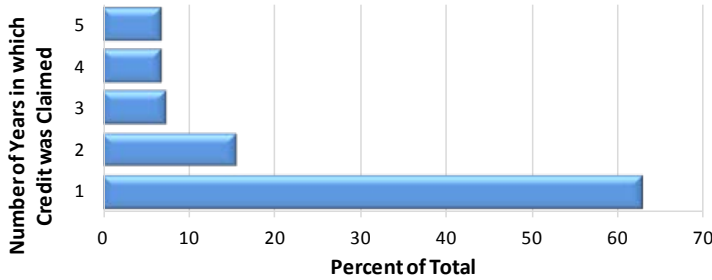
Oregon universities may establish university venture development funds in order to provide capital for affiliate research and development of commercially viable products and services. Donors to these funds qualify for a credit equal to 60 percent of the amount donated to be claimed against their personal or corporate income taxes. The amount claimed in any one year may not exceed the lesser of \$50,000 or 20 percent of the total donated amount. The credit must be claimed in three consecutive tax years, beginning with the year in which the credit is initially allowed.

Credit History – Personal Income Tax



Demographic Data: Due to disclosure laws and the small number of taxpayers that claim this credit, demographic detail cannot be provided

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



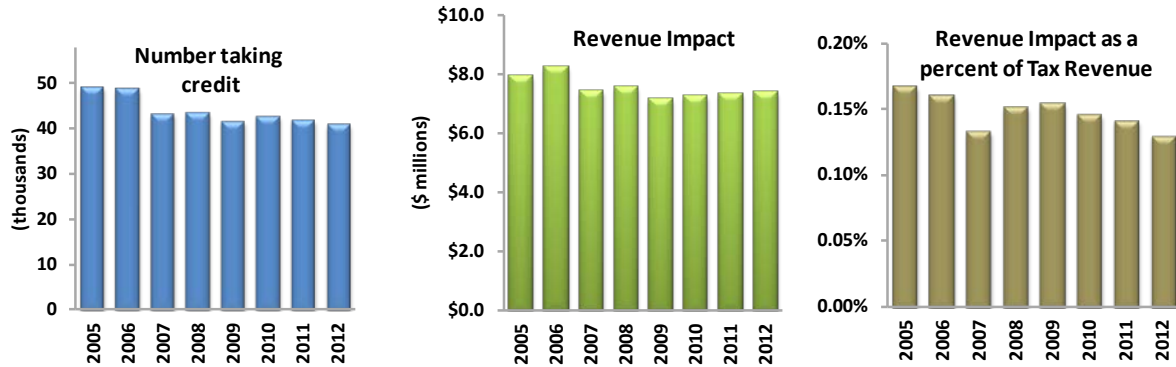
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.421 Child and Dependent Care (ORS 316.078)

Sunset: December 31, 2015

A personal income tax credit for employment related dependent care expenses is allowed to taxpayers who qualify for the federal child and dependent care credit. The Oregon credit amount ranges from 4 percent to 30 percent of eligible expenses, based on federal taxable income. The credit is not allowed for federal taxable incomes over \$45,000.

Credit History – Personal Income Tax



Credit used by Income Category

Child and Dependent Care - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	2,010	0.6%	\$26	\$0.1	0.7%
\$12,400 - \$26,000	10,350	3.2%	\$272	\$2.8	37.3%
\$26,000 - \$46,400	12,800	4.0%	\$219	\$2.8	37.1%
\$46,400 - \$81,800	14,190	4.4%	\$124	\$1.8	23.2%
Above \$81,800	750	0.2%	\$170	\$0.1	1.7%
All Full-Year Filers	40,100	2.5%	\$188	\$7.5	100.0%
Part-Year and Nonresident Filers	3,690		\$108	\$0.4	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

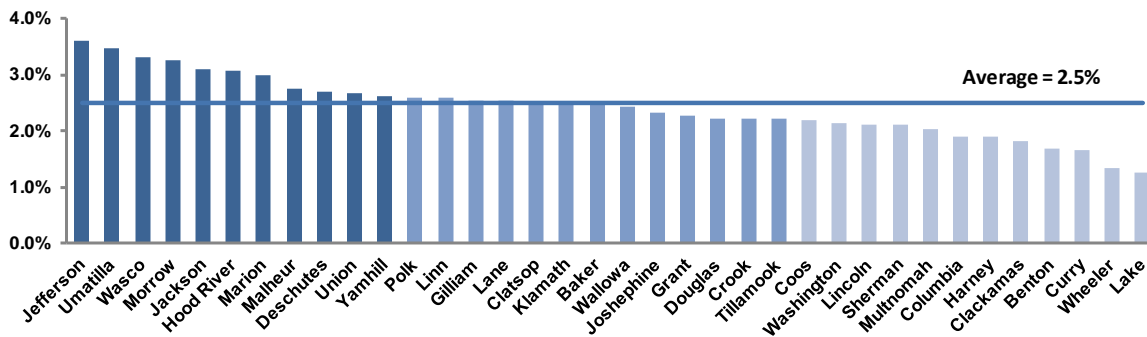
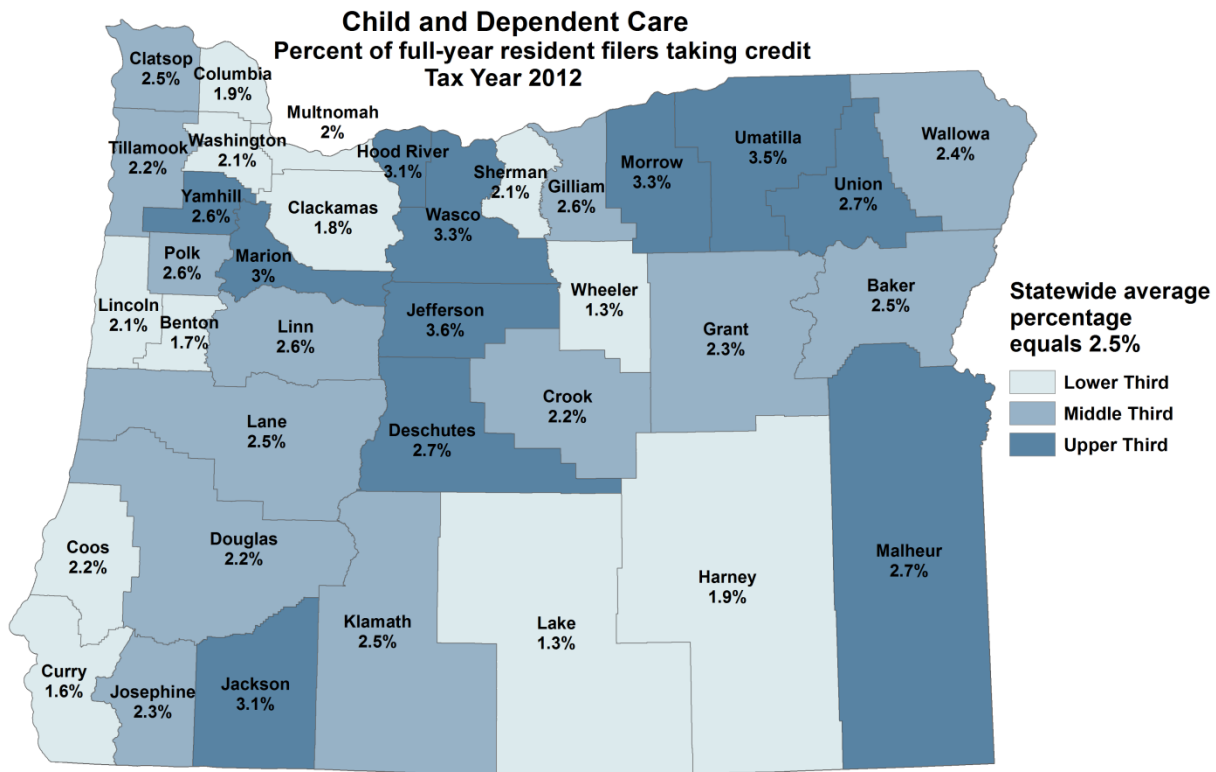
Credit used by Age of Primary Filer

Child and Dependent Care - by Age - 2012 Personal Income Tax Filers

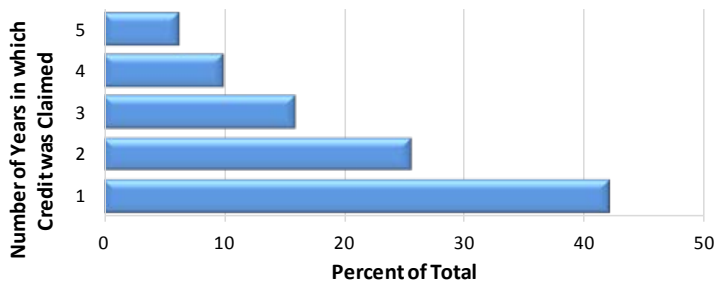
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	7,320	2.3%	\$219	\$1.6	21.3%
29 - 40	22,540	7.0%	\$191	\$4.3	56.9%
40 - 51	9,060	2.8%	\$163	\$1.5	19.5%
52 - 63	1,090	0.3%	\$149	\$0.2	2.1%
Above 63	90	0.0%	\$121	\$0.0	0.1%
All Full-Year Filers	40,100	2.5%	\$188	\$7.5	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



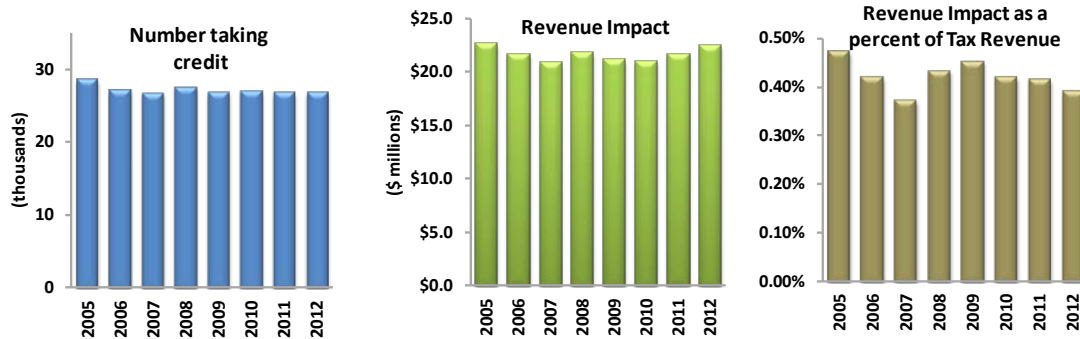
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.422 Working Family Child Care (ORS 315.262)

Sunset: December 31, 2015

A refundable personal income tax credit is allowed for qualifying child care expenses for low income working families. To qualify, a taxpayer must have a minimum amount of Oregon source earned income and must not exceed the maximum allowable investment income (such as interest, dividends, and capital gains). The credit is calculated as a percentage of qualified child care expenses. The credit is 40 percent for those with federal adjusted gross income (AGI) at or below 200 percent of the federal poverty level. It phases out with a declining percentage for taxpayers with AGI between 200 percent and 250 percent of the federal poverty level. Qualifying child care expenses are those necessary for the taxpayer (and spouse, if married) to be gainfully employed, seeking employment, or attending school part-time or full-time. The care must be for a child under 13 or a child with a disability as defined in ORS 316.099.

Credit History – Personal Income Tax



Credit used by Income Category

Working Family Child Care - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	1,560	0.5%	\$612	\$1.0	4.5%
\$12,400 - \$26,000	8,920	2.8%	\$824	\$7.3	34.4%
\$26,000 - \$46,400	10,780	3.3%	\$948	\$10.2	47.8%
\$46,400 - \$81,800	3,800	1.2%	\$746	\$2.8	13.3%
Above \$81,800	40	0.0%	\$609	\$0.0	0.1%
All Full-Year Filers	25,110	1.6%	\$852	\$21.4	100.0%
Part-Year and Nonresident Filers	1,730		\$611	\$1.1	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

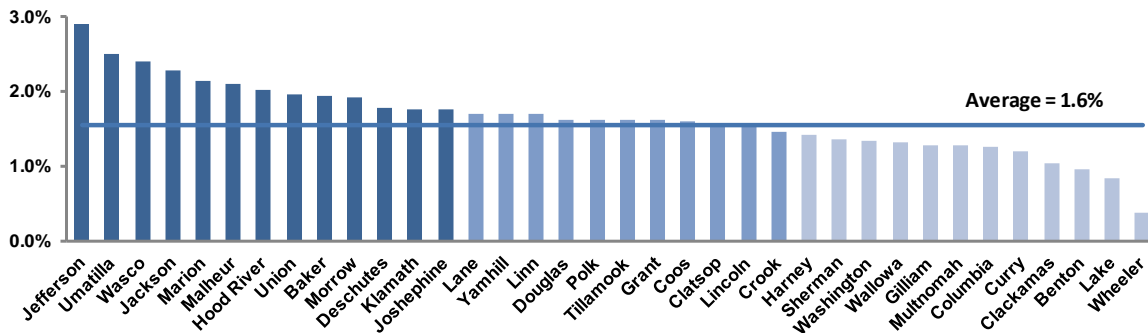
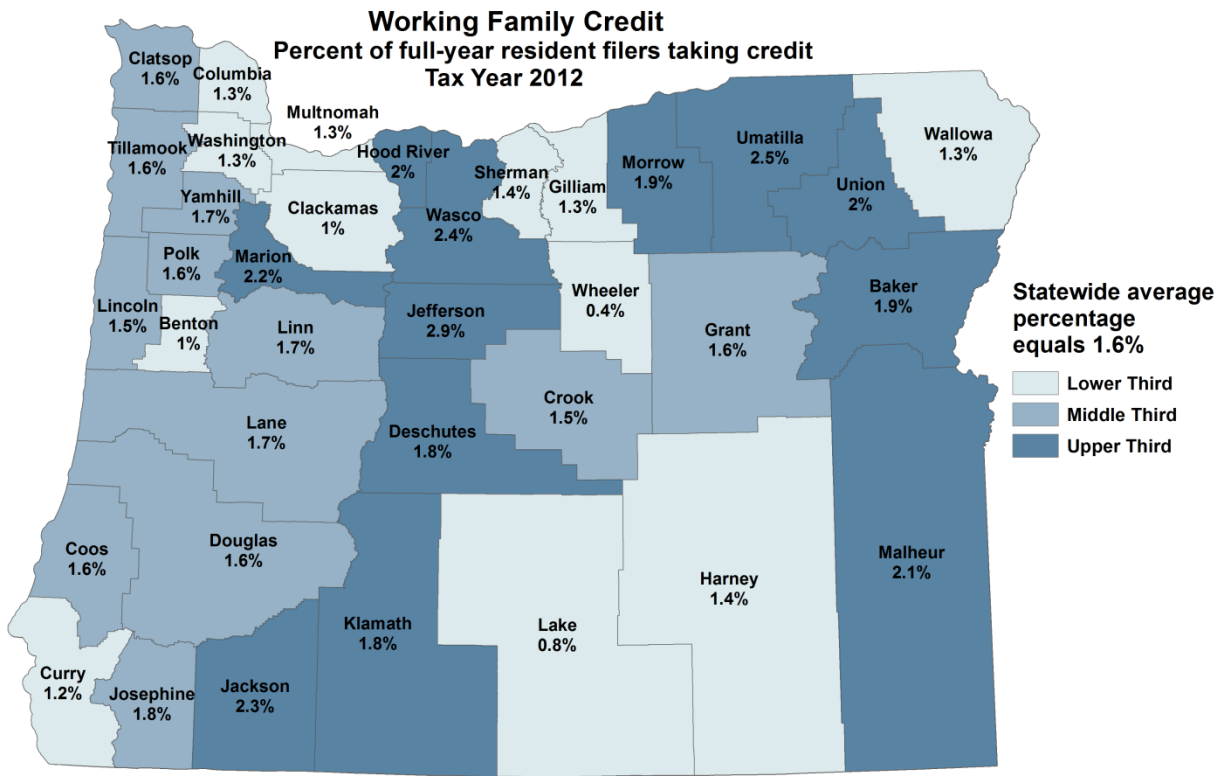
Credit used by Age of Primary Filer

Working Family Child Care - by Age - 2012 Personal Income Tax Filers

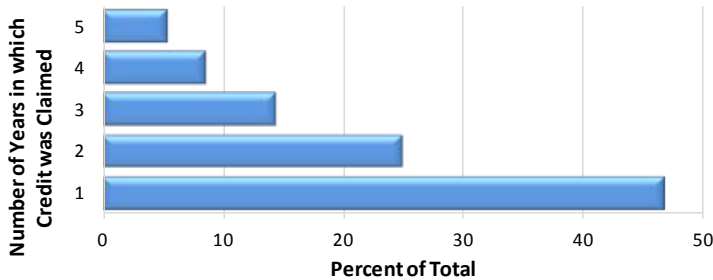
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	5,820	1.8%	\$804	\$4.7	21.9%
29 - 40	14,040	4.4%	\$892	\$12.5	58.6%
40 - 51	4,700	1.5%	\$806	\$3.8	17.7%
52 - 63	520	0.2%	\$705	\$0.4	1.7%
Above 63	30	0.0%	\$773	\$0.0	0.1%
All Full-Year Filers	25,110	1.6%	\$852	\$21.4	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Distribution of Credit



Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



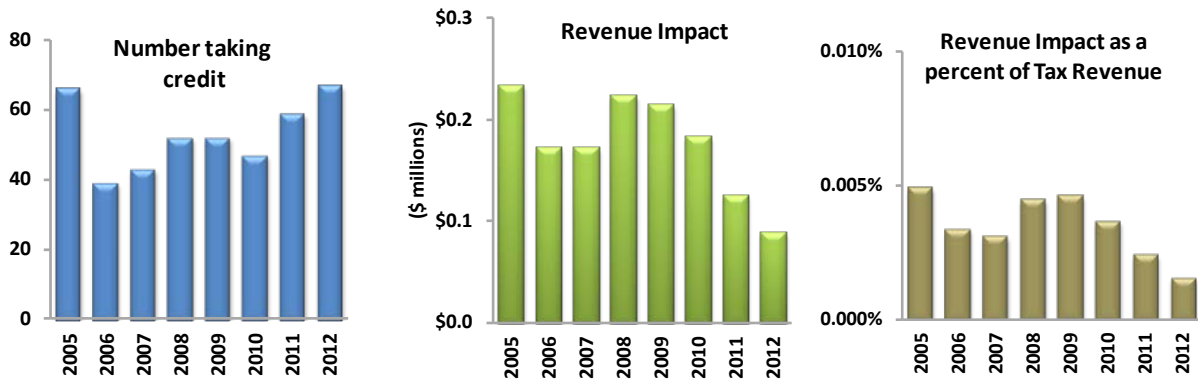
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.423 Employer Provided Dependent Care Assistance (ORS 315.204)

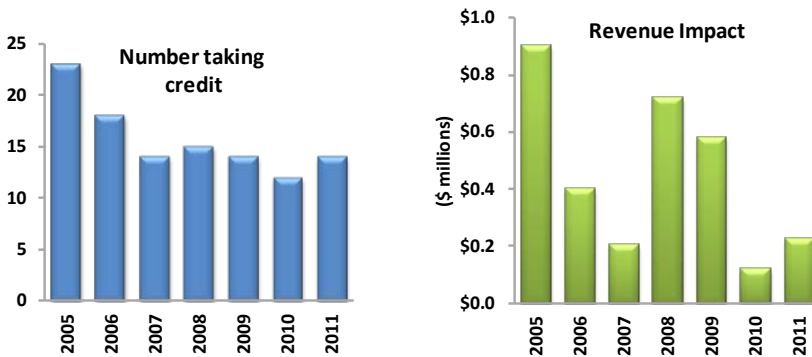
Sunset: December 31, 2015

Employers providing dependent care assistance or dependent care information and referral services to their employees are allowed a credit to either personal or corporation tax. The credit equals 50 percent of the total costs the employer paid for dependent care, but no more than \$2,500 per employee, and 50 percent of the cost of providing information and referral services.

Credit History – Personal Income Tax

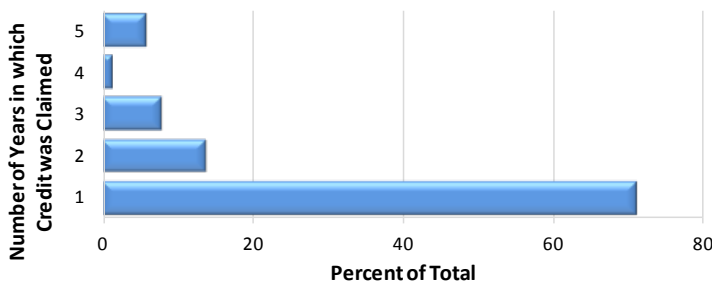


Credit History – Corporate Income Tax



Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



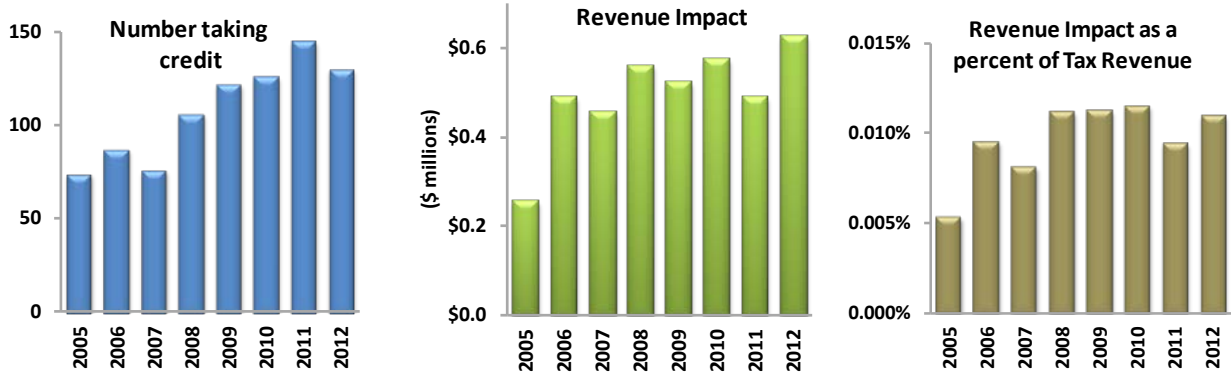
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.425 Contributions to Office of Child Care (ORS 315.213)

Sunset: December 31, 2015

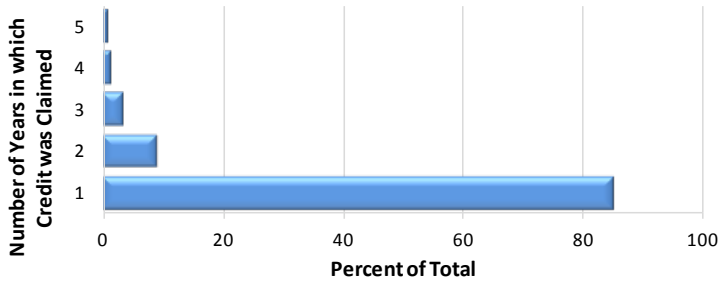
A credit against corporation or personal income taxes is allowed for contributions made to the Office of Child Care (OCC) of the Oregon Department of Education. The OCC issues tax credit certificates to taxpayers who make contributions. The total value of tax credit certificates may not exceed \$500,000 per calendar year. The credit is equal to 75 percent of the contribution amount.

Credit History – Personal Income Tax



Demographic Data: Due to disclosure laws and the small number of taxpayers that claim this credit, demographic detail cannot be provided.

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

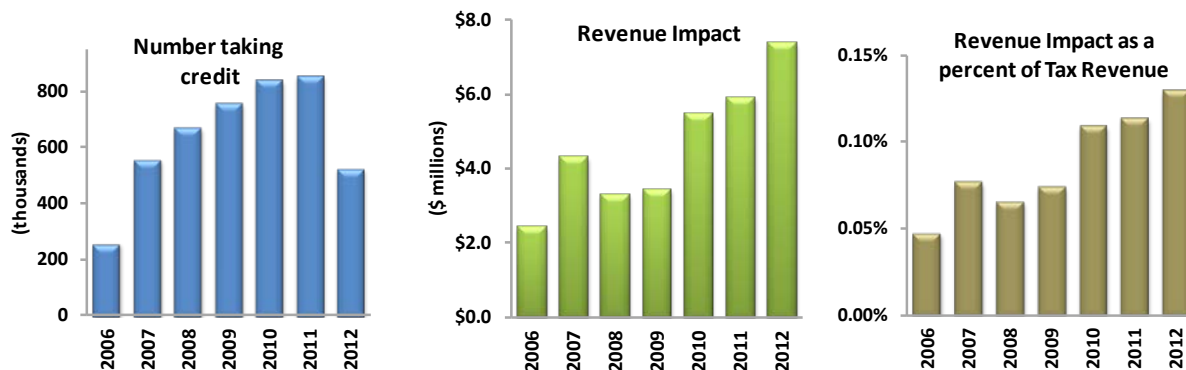
1.426 Individual Development Account Contribution (Credit)

Sunset: December 3, 2015

(ORS 315.271)

Individuals or businesses donating to the state selected nonprofit (currently the Neighborhood Partnership Fund) for individual development accounts (IDAs) are allowed a tax credit equal to the lesser of \$75,000 or 75 percent of the amount donated prior to January 1, 2016. Contributions are applied toward matching IDA account holder savings and also toward program related expenses.

Credit History – Personal Income Tax



Credit used by Income Category

Individual Development Account Contribution (Credit) - by Income - 2012 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	<10	<0.01%	\$209	<\$0.1	<0.1%
\$12,400 - \$26,000	20	0.01%	\$360	<\$0.1	0.1%
\$26,000 - \$46,400	30	0.01%	\$755	<\$0.1	0.3%
\$46,400 - \$81,800	40	0.01%	\$818	<\$0.1	0.4%
Above \$81,800	420	0.13%	\$17,174	\$7.1	99.2%
All Full-Year Filers	510	0.03%	\$14,230	\$7.2	100.0%
Part-Year and Nonresident Filers	20		\$11,635	\$0.2	

*Each income group contains 20 percent of the full-year filers (approximately 322,500)

Credit used by Age of Primary Filer

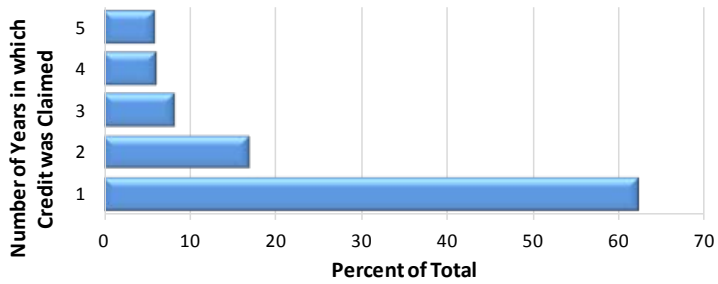
Individual Development Account Contribution (Credit) - by Age - 2012 Personal Income Tax Filers

Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	<10	<0.01%	\$276	<\$0.1	<0.1%
29 - 40	60	0.02%	\$8,445	\$0.5	6.7%
40 - 51	120	0.04%	\$15,508	\$1.8	25.0%
52 - 63	160	0.05%	\$16,303	\$2.5	35.4%
Above 63	170	0.05%	\$14,133	\$2.4	32.8%
All Full-Year Filers	510	0.03%	\$14,230	\$7.2	100.0%

*Each age group contains 20 percent of the full-year filers (approximately 322,500)

Geographical Data: Due to disclosure laws and the small number of taxpayers that claim this credit, geographical detail cannot be provided.

Consistency of Taxpayers Claiming Credit in the Past Five Tax Years



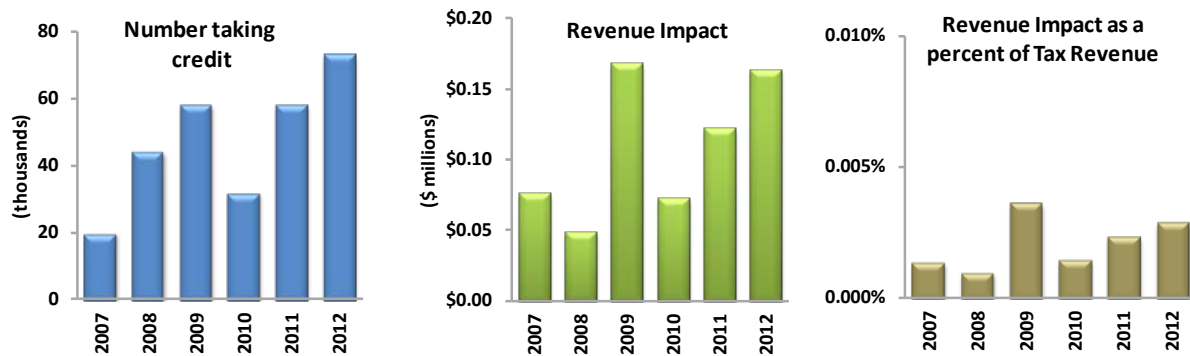
This chart illustrates the number of years in which a taxpayer claimed the credit for tax years 2008-2012. For example, a reporting of 50% in the 3 year category would mean that 50% of taxpayers that claimed the credit in tax years 2008-2012 did so in three separate tax years.

1.427 Individual Development Account Withdrawal (Credit) (ORS 315.272)

Sunset: December 31, 2015

A personal income tax credit is available for withdrawals from individual development accounts (IDAs) that are used to fund closing costs associated with the purchase of a primary residence. The amount of the credit is the lesser of: the amount of money withdrawn from the IDA for the purchase of a first home, the amount of the usual and reasonable closing costs of the first home, or \$2,000.

Credit History – Personal Income Tax



Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

1.454 Oregon Life and Health IGA Assessments
(ORS 734.835)

Sunset: December 31, 2015

Life and health insurance companies pay both the corporation income tax and two types of assessments (class A and class B) to Oregon Life and Health Insurance Guaranty Association (OLHIGA). The class B assessment is used to cover the cost of claims against insurers who are impaired or insolvent. These insurers are then entitled to a credit against their corporation income taxes for class B assessments paid to OLHIGA at the rate of 20 percent of the assessment per year for each of the five years following the year in which the assessment was paid, not to exceed the insurer's corporate income tax liability.

Credit History – Corporate Income Tax

For tax years 2007-2011, fewer than 25 corporate taxpayers have claimed the credit per year with a total revenue impact per year of less than \$100,000.

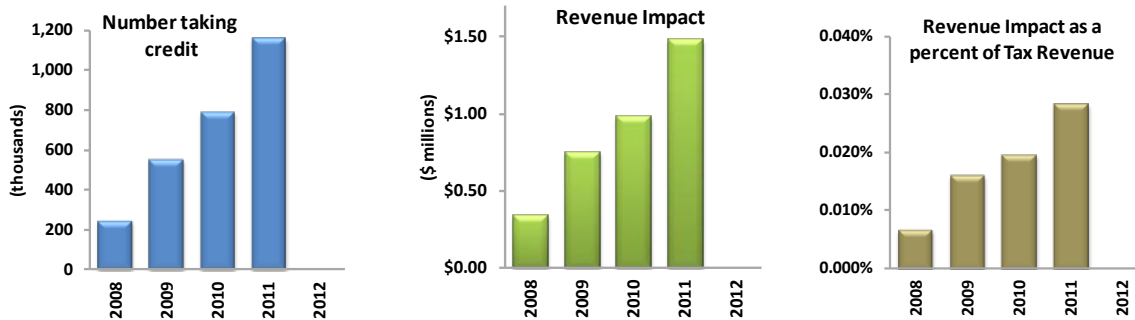
Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.

1.459 TRICARE Health Care Providers (ORS 315.628)

Sunset: December 31, 2015

A credit against personal income tax is allowed for health care providers who contract to provide services under the TRICARE military health care services. A one-time credit of \$2,500 is allowed for providers who first enter into a contract on or after January 1, 2007 and before January 1, 2012. The credit is \$1,000 for tax years after the initial contract year as long as the contract is continued or for providers with existing contracts. For existing providers to qualify for the credit, they must provide service for at least 10 patients. A health care provider who serves patients in a rural community, as defined by Office of Rural Health, may provide health care services to fewer than 10 patients in a tax year and qualify for the credit. The Office of Rural Health is responsible for the criteria for providers to qualify for the credit and must certify those eligible. Eligibility certification with the Office of Rural Health ceased beginning with tax year 2012 effectively sunsetting the credit.

Credit History – Personal Income Tax



Credit used by Income Category

TRICARE Health Care Providers - by Income - 2011 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,400	0	0.00%	\$0	\$0.0	0.0%
\$12,400 - \$26,000	0	0.00%	\$0	\$0.0	0.0%
\$26,000 - \$46,400	<10	<0.01%	\$732	<\$0.1	0.3%
\$46,400 - \$81,800	40	0.01%	\$690	<\$0.1	1.7%
Above \$81,800	1,080	0.34%	\$1,294	\$1.4	98.0%
All Full-Year Filers	1,120	0.07%	\$1,267	\$1.4	100.0%
Part-Year and Nonresident Filers	40		\$1,489	\$0.1	

*Each income group contains 20 percent of the full-year filers (approximately 320,000)

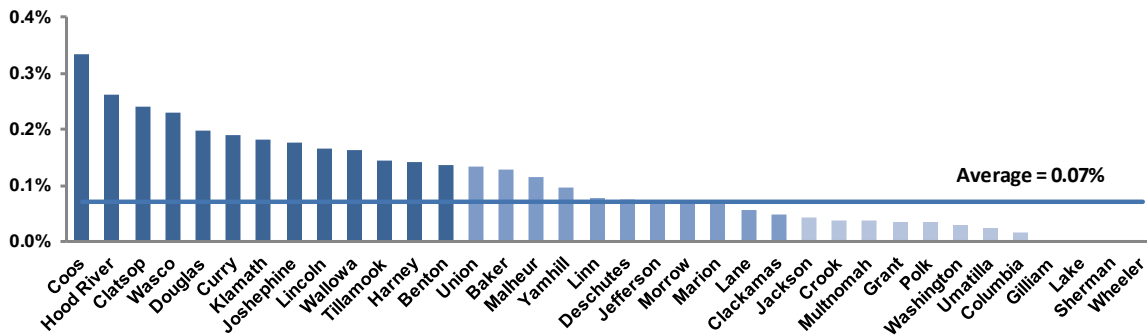
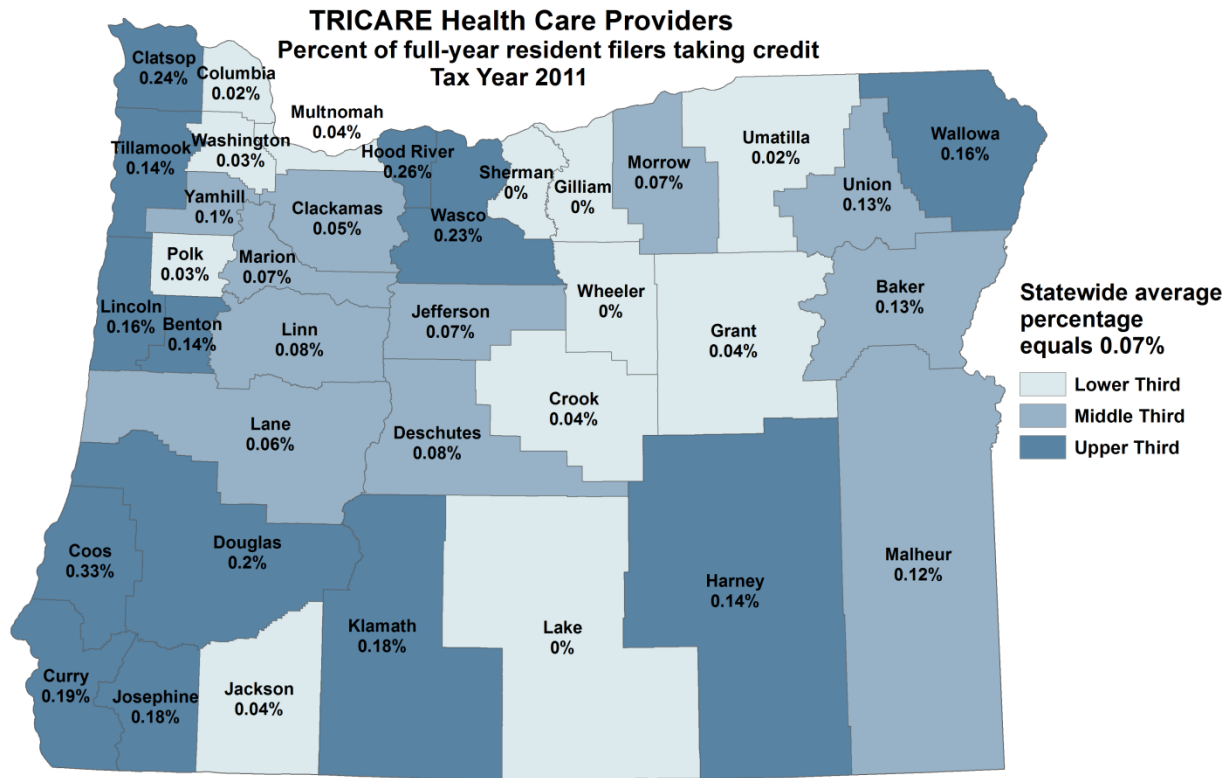
Credit used by Age of Primary Filer

TRICARE Health Care Providers - by Age - 2011 Personal Income Tax Filers

Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	<10	<0.01%	\$1,548	<\$0.1	0.5%
29 - 40	180	0.06%	\$1,424	\$0.3	17.8%
40 - 51	400	0.12%	\$1,283	\$0.5	35.8%
52 - 63	400	0.12%	\$1,223	\$0.5	34.0%
Above 63	150	0.05%	\$1,138	\$0.2	11.8%
All Full-Year Filers	1,120	0.07%	\$1,267	\$1.4	100.0%

*Each income group contains 20 percent of the full-year filers (approximately 320,000)

Geographical Distribution of Credit



1.460 Oregon Veterans' Home Physicians (ORS 315.624)

Sunset: December 31, 2015

A credit against personal income tax is allowed for physicians who provide medical care to residents of the Oregon Veterans' Home in The Dalles. The credit is \$1,000 for every eight residents to whom the physician provides care, with a maximum of \$5,000 per year. To qualify for the credit, a physician cannot miss more than 5 percent of scheduled visits with residents as verified by a letter from the Oregon Veterans' Home.

Credit History – Personal Income Tax

For tax years 2008-2012, fewer than 15 taxpayers have claimed the credit per year with a total revenue impact per year of less than \$100,000.

Demographic Data: Due to disclosure laws, the small number of taxpayers that claim this credit and the low dollar amount claimed, demographic detail cannot be provided.