

# Oregon Amended Schedule

## for Amending Individual Income Tax Returns

Tax Year \_\_\_\_\_

Check if amending to change from married/RDP filing separate to married/RDP filing joint.

• 1a  Check if amending due to a net operating loss (NOL).

Last name	First name and initial	Social Security number (SSN)
Spouse's/RDP's last name, if different and joint return	Spouse's/RDP's first name and initial, if joint return	Spouse's/RDP's SSN if joint return

**Please read instructions**

**Round to the nearest dollar**

101 Net income tax as amended .....	• 101		.00
102 Oregon income tax withheld as amended .....	• 102		.00
103 Refundable tax credits as amended (see instructions on page 2)			
Earned income credit as amended (tax years 2006 and later only) .....	103a		.00
Working family child care credit as amended (tax years 2003 and later only) .....	103b		.00
Mobile home park closure credit (tax year 2007 or later) or involuntary move of a mobile home credit (tax year 2006 only) as amended .....	103c		.00
Total refundable tax credits as amended (add lines 103a, 103b, and 103c) .....	• 103		.00
104 Estimated tax payments .....	• 104		.00
105 Amount of net income tax paid with original return and later (do not include penalty or interest) ...	• 105		.00
106 Total payments (add lines 102–105) .....	• 106		.00
107 Income tax refunds received from original return and later (do not include interest or kicker; see instructions) .....	• 107		.00
108 Net payments (line 106 minus line 107) .....	• 108		.00
109 <b>Refund.</b> If line 108 is <b>more</b> than line 101, you over paid. Line 108 minus line 101 .....	• 109		.00
110 Amount of refund on line 109 you want applied to your estimated tax. For tax year: • 1b <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	• 110		.00
111 <b>Net refund.</b> Line 109 minus line 110 .....	• 111		.00
112 <b>Additional tax to pay.</b> If line 101 is <b>more</b> than line 108, you have tax to pay. Line 101 minus line 108 .....	• 112		.00
113 Interest on additional tax to pay (see instructions on pages 3–4) .....	113		.00
114 <b>Amount you owe.</b> Add lines 112 and 113. Pay in full with this return .....	114		.00

**Explanation of adjustments made**—Include line number(s) and show the computations in detail. Additional space is available on the back if needed. Attach schedules, if applicable.

Fill out this section **ONLY** if you want someone else to be able to discuss the amended return with the department during processing.

**Tax information authorization:** I authorize the department to disclose my confidential tax information for the processing of this amended return to the designee listed.

Designee name	Designee's telephone number
Your signature <b>X</b>	Spouse's/RDP's signature (if joint filing) <b>X</b>

**Amended returns may take six months or longer to process.**

**—Attach this schedule to your Oregon amended return—**





# Instructions for Oregon Amended Schedule For Amending Oregon Individual Income Tax Returns

## How do I amend my Oregon return?

### You will need the following items:

- The tax form and instruction booklet for the year that you are amending. This will usually be the same form type as your original return, unless:
  - You filed Form 40S, but no longer can use that form. Use Form 40 instead; or
  - You filed the incorrect form for your residency status. Use the correct form type to amend.
- The *Oregon Amended Schedule* and these instructions.
  - You will attach the *Oregon Amended Schedule* to your amended (corrected) return.
- A copy of the Oregon tax return that you originally filed for the year being amended.
- A copy of any previous amended returns you filed.
- A copy of all notices from us, another state, or the Internal Revenue Service for the tax year being amended.
  - If we corrected your return on our notice, use the figures from our notice when amending your return.

### Follow these steps to amend your return:

1. **Read** through these instructions before filling out your form.
2. **Check** the amended box at the top of your amended Form 40S, 40, 40N, or 40P using blue or black ink. For tax years 2004 and earlier write “amended” at the top of your amended return.
3. **If** we sent you a notice adjusting your return, use those figures when making your other corrections.
4. **Do not** include any amounts received as a surplus or kicker refund. We will recompute the correct amount and adjust your return.
5. **Fill out** your entire income tax form (Form 40S, 40, 40N, or 40P) using the correct information.
6. **Do not** re-enter any refund that you already asked us to apply to your next year’s estimated tax.
7. **Remember** that charitable checkoffs cannot be used on amended returns.
8. **After** completing your amended (corrected) return, complete the amended schedule. The amended schedule will figure your additional refund or tax to pay on your amended return.
9. **Attach** your amended schedule to your amended return. See “Finishing the amended return and schedule” at the end of the instructions.

## I need to amend my Form 90R, Elderly Rental Assistance (ERA). Do I use this schedule?

No. Do not use this schedule to amend Form 90R. To file an amended ERA claim, use Oregon Form 90R. You should:

- Request an ERA booklet for the year you are amending. To order a booklet, go to our website or contact us.
- Write “amended” in blue or black ink at the top of Form 90R.

- Fill out Form 90R using the correct information.
- Attach an explanation of your changes.

## How long do I have to file for a refund?

In most cases, you must file for a refund within three years from the due date of your original return, or the date you filed your original return, whichever is later. If the three-year filing period has expired, you may still file for a refund if:

- You paid tax within the past two years for the tax year you are amending. Your refund is generally limited to the tax you paid in that two-year period.
- You had a net operating loss carryback. Your claim must be filed within three years from the due date of the return for the tax year when the loss occurred. The due date includes extensions.
- The Internal Revenue Service (IRS) or another state adjusted your return or assessed tax for failure to file a return. You must file a copy of the audit report, return, or assessment and your Oregon amended return and schedule within two years after the federal or other state correction was made.

## How long will it take to process my amended return?

Processing time for amended returns varies. It may take six months or longer to process your amended return.

## When should I file and pay if I owe additional tax?

File your amended return and schedule as soon as you know that a change needs to be made. Interest is figured from the day after the due date of the original return up to the date the tax is paid. Pay any tax and interest due as soon as possible to avoid additional interest. There may also be a penalty.

## I was audited by the IRS (or another state). Do I need to amend my Oregon return?

Yes, if an IRS or other state audit changed your Oregon taxable income. If these adjustments did not change your Oregon taxable income, there is no need to amend. If you amend, attach a copy of the audit report to your amended Oregon return.

## How do I amend for a net operating loss (NOL)?

Generally, if you carry an NOL back for federal purposes, you also must carry the Oregon NOL back for Oregon purposes. There is an exception if you were not required to file an Oregon return for all years to which the federal NOL deduction is applied. If you elect to carry forward the federal NOL, then you must also carry forward the Oregon NOL.

An Oregon NOL is defined the same as a federal NOL. However, you may have an Oregon NOL without having

a federal NOL. Your Oregon NOL is computed under the federal methods. The only modification is for amounts that Oregon is prohibited from taxing, such as interest from U.S. Series EE, HH, or I bonds (U.S. government interest).

Generally an NOL for a full-year resident is the same as the federal NOL. Nonresidents are allowed an Oregon NOL if it is generated from Oregon sources.

If you are amending for an NOL, be sure to check the "amending due to an NOL" box on the amended schedule and show the year of the NOL and the NOL calculations.

### Do I change my federal tax liability on my amended return?

Usually not, but follow these special instructions for federal tax liability:

- Did we correct the federal tax subtraction on your original return? If so, use the corrected amount from our notice.
- Did you pay more than the limit? Refer to the instructions in the income tax booklet for the year you received the refund for the limit amount.
- Did you amend your federal return before the due date (not including extensions) of the original return? If so, the federal tax on your amended federal return is the amount you will use for your amended Oregon return. There will be no addition or subtraction in a later year.
- Did you pay **additional** federal tax because you were audited or filed an amended return after the due date of the original return? If so, claim the additional federal tax as a subtraction on your Oregon return in the year you paid the additional tax.
- Did you get a **refund** of federal tax because you were audited or filed an amended return after the due date of the original return? If so, show the federal tax refund as an addition on your Oregon return in the year you received the refund, but only if you received a tax benefit. See the federal refund worksheet below.

**Example 1:** You received a notice from the Oregon Department of Revenue in May and are filling out an amended return in July. The notice stated that your federal tax subtraction was reduced from \$3,500 to \$3,000. You will use the corrected federal tax subtraction of \$3,000, on your amended return.

**Example 2:** You paid additional federal tax in 2009 for an audit adjustment on your 2007 federal tax return. Amend your 2007 Oregon tax return for the audit adjustments, but **do not** change the 2007 federal tax subtraction. You can subtract the additional 2007 federal tax liability you paid in 2009 on your 2009 return up to the limit. See instructions in the 2009 income tax booklet for limits.

**Example 3:** You received a federal tax refund in 2009 for amending your 2007 income tax return. You may need to report the refund as an addition on your 2009 return. If you already filed your 2009 return, you may need to amend it.

### Federal refund worksheet

Use this worksheet to determine the tax benefit received and the amount to include in Oregon income in the year you received the refund.

1. Enter the federal tax liability on your original federal return. 1. \_\_\_\_\_
2. Enter the federal tax subtraction limit for the year you are amending. 2. \_\_\_\_\_
3. Line 1 minus line 2. (Enter -0- if line 2 is greater than line 1.) 3. \_\_\_\_\_
4. Enter the refund of the prior year's federal tax. 4. \_\_\_\_\_
5. If line 3 is greater than line 4, no adjustment is needed on your Oregon amended return. If line 4 is greater than line 3, enter line 4 minus line 3 here and on your Form 40 as an addition and identify with code 109; or on your Form 40N or Form 40P as an other deduction or modification and identify with code 601. 5. \_\_\_\_\_

### Line instructions for the amended schedule

Instructions are for lines not fully explained on the form.

**Write the tax year** that you are amending on the *Oregon Amended Schedule*.

**Do not fill in cents.** You must round off cents to the nearest dollar. For example, \$24.49 becomes \$24.00 and \$24.50 becomes \$25.00.

### Tax

**101. Net income tax as amended.** This is your amended tax after nonrefundable credits from your amended return (do not include refundable tax credits, see line 103). If your credits are more than your tax, enter -0-.

### Payments and refundable credits

**102. Oregon income tax withheld as amended.** If you are correcting the amount of state tax withheld, you must attach a copy of any additional or corrected Form W-2 or 1099. If this hasn't changed, enter the amount from your previous return.

**103. Refundable tax credits as amended.** If you are amending for tax year 2002 or earlier enter -0- on line 103 and go to line 104. Otherwise, enter the appropriate amounts from your amended return on lines 103a, 103b, and 103c. Then add lines 103a, 103b, and 103c and enter the total on line 103.

**103a. Earned income credit (EIC) as amended.** Tax years 2005 and earlier, enter -0- and go to line 103b. Tax years 2006 and later, enter your corrected Oregon earned income credit from your amended return. If your federal EIC hasn't changed, your Oregon EIC will be the same as on your previous return.

**103b. Working family child care credit (WFC) as amended.** Tax years 2002 and earlier, enter -0- and go to line 104. Tax years 2003 and later, enter your corrected working family

child care credit from your amended return. Attach your amended Schedule WFC or WFC-N/P. If this credit hasn't changed, it will be the same as on your previous return.

**103c. Mobile home park closure or involuntary move of a mobile home credit as amended.**

- Tax years 2005 and earlier, enter -0-
- Tax year 2006, enter your corrected refundable involuntary move of a mobile home credit from your amended return and attach your amended Schedule MH.
- Tax years 2007 and later, enter your corrected mobile home park closure credit from your amended return and attach your amended Schedule MPC.

If your credit hasn't changed, it will be the same as shown on your previous return.

**104. Estimated tax payments.** Fill in the amount of estimated tax payments credited to your original return. **Non-residents:** Include any Oregon income tax withheld for you by a pass-through entity or by an agent from the proceeds of any Oregon real estate sale.

**105. Amount of net income tax paid with original return and later.** Fill in the amount of all income tax actually paid on your original Oregon return. Include payments made later or for any additional tax adjustments to your return.

Don't include payments for:

- Penalty and interest; or
- Interest on the underpayment of estimated tax.

**Example 4:** When Amy filled out her original return for tax year 2008, Form 40, line 49 showed tax to pay of \$200. Since the original due date had passed, she entered a 5% late payment penalty of \$10 on Form 40, line 50. Her total amount owed on Form 40, line 53 was \$210. She sent a payment of \$210 with her return. Her return was adjusted in processing to correct a math error. Her tax was increased by \$150. Additional penalty and interest of \$12 was added as well. She was sent a notice explaining the adjustment, showing the corrected line entries on her original return. It also included a request to pay the additional \$162 (tax, penalty, and interest). She paid a total of \$372 (\$350 tax + \$15 penalty + \$7 interest).

Later Amy amends her 2008 return and she enters \$350 on line 105 of her *Oregon Amended Schedule*. She will only include the tax payments. She will not include any of the interest and penalties she paid. **Note:** She will also use the corrected line entries from our notice when filling out her amended return.

**107. Income tax refunds received from original return and later.** Fill in the amount of any refund you received (or expect to receive) from your original Oregon return and any amended returns previously filed for the same year. Include refunds received from the working family child care credit or other refundable credit or a previous adjustment. Do not include interest received. Do not reduce your refund by:

- Amounts you contributed to charitable funds or political parties claimed on the return; or

- Amounts you applied to the next year's estimated tax; or
- Amounts we offset to pay money owed to the Department of Revenue or another agency.

**Note:** Do not include any amounts received as a kicker refund.

Any refund due from your original return may be mailed separately. By law, the Oregon Department of Revenue cannot issue refunds or apply amounts less than \$1.

**Example 5:** Scott filed his 2008 tax return, claiming a refund of \$5,400 on Form 40, line 54. He asked for \$200 to be applied as an estimated payment for tax year 2009 on line 55. He also requested that \$200 be donated to various charities on lines 56 through 69. His net refund on line 71 was \$5,000. When his return was processed, it took longer than expected, so he received interest on his refund. Scott also owed money for parking tickets and the court had filed the paperwork to offset his tax refund to pay for the tickets and court fees. His refund was reduced by \$1,000 to pay off the balance owed. He received \$4,020 from the department as shown:

Refund	\$5,400
Less payments applied to next tax year	- 200
Less charitable checkoff donations	- 200
Net refund per return	5,000
Plus interest received	+ 20
Subtotal	5,020
Less amount paid for Scott's debts	- 1,000
Scott's check from the department	<u>\$4,020</u>

When Scott amends his 2008 tax return, he will enter \$5,400 on line 107 of his *Oregon Amended Schedule*. His refund will not include applied payments, charitable donations, interest received, or amounts offset to pay debts.

**Refund or balance due**

**Note:** Charitable checkoffs and political party contributions cannot be used on amended returns. If you would like to donate to any of the charities, their addresses are available on our website.

**110. Amount of line 109 you want applied to another year's estimated tax.** If your refund on line 109 is \$1 or more, you may apply part or all of it to your Oregon estimated tax account. Fill in the tax year and the amount you want to apply. **Note:** It may take six months or longer to process your return and apply your refund.

**111. Net refund.** You must reduce your refund by any amounts applied to your estimated tax on line 110. If you would like your refund direct deposited, enter your account information on Form 40S, 40, 40N, or 40P. **Note:** Interest on underpayment of estimated tax for a prior year is not refundable. Do not include it as part of your refund.

**113. Interest on additional tax to pay.** Do you need to pay additional tax with your amended return? If so, **you must include interest with your payment.** To avoid paying an additional 5 percent penalty, you must pay the tax and interest in full with your amended return, or within 30 days after you receive a billing notice from the department.

Interest on income tax is figured from the day after the due date of your original return up to the date your payment is received.

An interest period is each full month starting with the day after the due date of the original return. Generally, the due date for income tax returns is April 15.

**Interest rates on tax you owe**  
*Percentage Rates*

Interest Period	Annual	Monthly	Daily
January 16, 1999 to January 15, 2001	9%	.7500% (.007500)	.0247% (.000247)
January 16, 2001 to February 15, 2002	10%	.8333% (.008333)	.0274% (.000274)
February 16, 2002 to February 15, 2003	8%	.6667% (.006667)	.0219% (.000219)
February 16, 2003 to January 15, 2004	7%	.5833% (.005833)	.0192% (.000192)
January 16, 2004 to January 15, 2005	6%	.5000% (.005000)	.0164% (.000164)
January 16, 2005 to January 15, 2006	5%	.4167% (.004167)	.0137% (.000137)
January 16, 2006 to January 16, 2007	7%	.5833% (.005833)	.0192% (.000192)
January 17, 2007 to January 15, 2009	9%	.7500% (.007500)	.0247% (.000247)
January 16, 2009 to January 15, 2010	6%	.5000% (.005000)	.0164% (.000164)
January 16, 2010 to January 15, 2011	5%	.4167% (.004167)	.0137% (.000137)

**Example 6:** Dianna files an amended return for tax year 2006 on March 24, 2010. She pays additional tax of \$500 with her amended return. The following shows how she figures her interest:

Apr 16, 2007–Jan 15, 2009	= 21 mos.	x	.0075	x	\$500	=	78.75	
Jan 16, 2009–Jan 15, 2010	= 12 mos.	x	.005	x	\$500	=	30.00	
Jan 16, 2010–Mar 15, 2010	= 2 mos.	x	.004167	x	\$500	=	4.17	
Mar 16, 2010–Mar 24, 2010	= 9 days	x	.000137	x	\$500	=	<u>0.62</u>	
Total interest due and entered on line 113								<u>\$113.54</u>

**Explanation of changes**

Identify and provide a complete explanation of all amended items. Indicate the line number from the Form 40S, 40, 40N, or 40P for each change. If your filing status changed (for example, from single to head of household), explain why. Attach additional pages if you need more room to explain your changes.

**Tax information authorization**

Fill out this section only if you would like to designate someone to be able to receive and give your tax information during the processing of this amended return. This will only be used during the processing of this amended return and does not revoke any previous tax information authorizations.

**Finishing the amended return and schedule**

If you owe tax and choose to pay by check or money order, make it payable to the **Oregon Department of Revenue**.

Include your daytime telephone number and the tax year that you are amending on the check or money order.

**Should I put my amended return together in a special order?**

Yes. To speed processing, put your Oregon amended return together as follows:

- Amended (corrected) Form 40S, 40, 40N, or 40P.
- Staple Forms W-2 or 1099 to the front of your amended return if you are correcting income or Oregon withholding.
- Staple your check or money order and Form 40-V on top of your W-2 and 1099 forms if you owe tax. If you're paying by credit card or electronic payment, do **not** use Form 40-V. For Form 40-V or to learn how to pay by credit card or electronic payment, go to our website or contact us.
- **If applicable**, place these items in the following order behind your Oregon amended return:
  - Schedule OR-A or Schedule OR-A-N/P for tax year 2007, and Schedule OR-ASC or Schedule OR-ASC-N/P for tax year 2008 or later.
  - *Oregon Amended Schedule*.
  - A copy of your corrected federal return (1040EZ, 1040A, 1040, 1040NR-EZ, or 1040NR) and/or other state's amended return. If you originally filed as an RDP, attach a corrected federal "as if" return in addition to any corrected federal or other state return(s). **Write "RDP for Oregon Only" in blue or black ink on the top left corner of your corrected "as if" return.**
  - A copy of your federal and/or other state's audit report if you amended your return due to an audit.
  - Schedule WFC or WFC-N/P.
  - Other forms or schedules as required.
- Place one staple in the top-left corner of your amended return and attachments.

**Note:** Do **not** attach a copy of your original Oregon return.

**Where do I send my amended tax return?**

Either electronically file your amended return, or mail it to the appropriate address.

<b>Refund or no-tax-due returns:</b>	<b>Mail tax-to-pay returns:</b>
REFUND	Oregon Department of Revenue
PO Box 14700	PO Box 14555
Salem OR 97309-0930	Salem OR 97309-0940

**Taxpayer assistance**

**General tax information** ..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)  
 Salem ..... 503-378-4988  
 Toll-free from an Oregon prefix..... 1-800-356-4222

**Asistencia en español:**  
 En Salem o fuera de Oregon ..... 503-378-4988  
 Gratis de prefijo de Oregon..... 1-800-356-4222

**TTY (hearing or speech impaired; machine only):**  
 Salem area or outside Oregon ..... 503-945-8617  
 Toll-free from an Oregon prefix..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers above for information in alternative formats.