

# 2013 OREGON

## Form 10 and Instructions for Underpayment of Estimated Tax

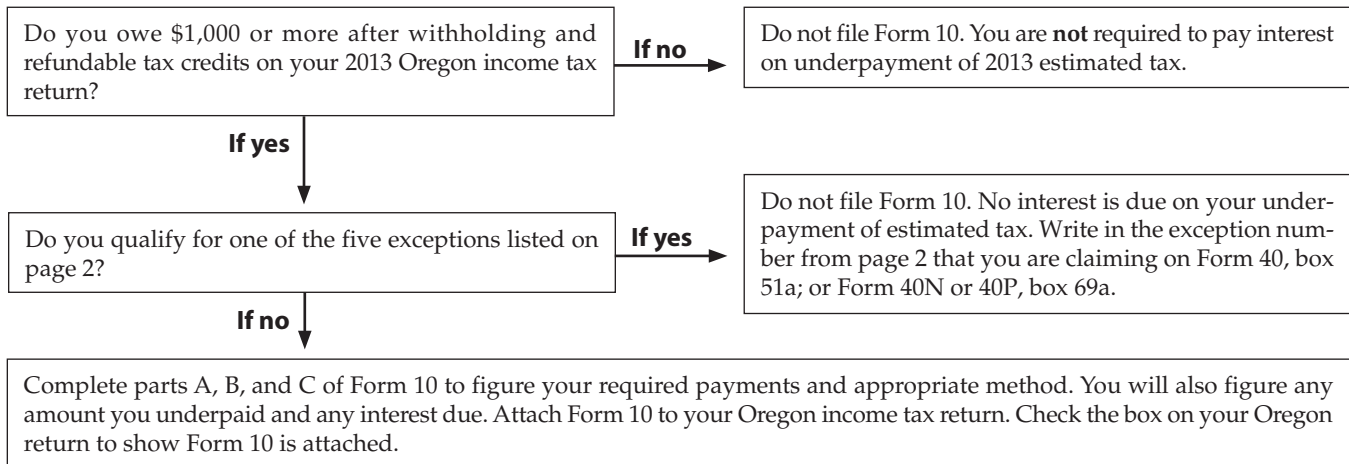
### General information

Oregon law requires withholding or estimated tax payments as income is earned. Interest is charged if you underpay or are late. Use this form to determine if you owe underpayment interest.

For more information on who must pay estimated taxes, see Form 40 ESV instructions.

### Do I Owe Interest on Underpayment of 2013 Estimated Tax Payments?

↓ *Start here*



### Estimated payments at a glance

Required **annual payment** means the total amount of required installment payments for the tax year that is the lesser of:

- 90 percent of the net tax shown on your 2013 Oregon return, **or**
- 100 percent of the tax shown on your 2012 Oregon return (commonly called Safe Harbor).

Required **installment payment** means the amount of the payment that is due for each payment period for the tax year using one of the following methods:

- Regular Installment—an amount, in each period, equal to 25 percent of the required annual payment; **or**
- Annualized Installment—the annualized amount that would be due only on the actual income earned in that period (this method may benefit taxpayers who don't receive their income evenly throughout the year or part-year residents).

The total for the required installment payments must equal the required annual payment amount.

Required installment payment due dates:

April 15, 2013

June 17, 2013

September 16, 2013

January 15, 2014

## General information

Oregon law requires withholding or estimated tax payments as income is earned. Interest is charged if you underpay or are late. Use this form to determine if you owe underpayment interest.

For more information on who must pay estimated taxes, see Form 40 ESV instructions.

## Instructions

These instructions are for lines not fully explained on the form.

### Line 1—Claiming an exception

If you qualify for one of the following exceptions, enter the exception number on Form 40, line 51a; or Form 40N or Form 40P, line 69a. Do not file Form 10. Keep proof of the exception with your tax records.

#### Exception 1—Farmers and commercial fishermen.

If at least two-thirds (66.7 percent) of your 2012 or 2013 total gross income is from farming or fishing, you don't have to pay underpayment interest.

Gross income includes items such as wages, interest, and dividends. It also includes gross income from rentals, royalties, businesses, farming, fishing, and the sale of property. When figuring gross income, subtract only the cost of goods sold. When figuring gross income on the sale of property, subtract only the adjusted basis or cost.

**Farmers.** Use the amounts on the following lines of both your **2012 and 2013** federal income tax returns to determine your gross income from farming:

- Federal Schedule F, line 9;
- Federal Schedule E, line 42;
- Federal Form 4797, line 20. (Include only sales of livestock held for drafting, breeding, dairy, or sporting purposes.)

**Fishermen.** Use the amounts on the following lines of both your **2012 and 2013** federal income tax returns to determine your gross income from fishing:

- Federal Schedule C, line 5;
- Federal Schedule C-EZ, line 1;
- Federal Schedule E, line 42.

#### Exception 2—Prior year.

You meet this exception if **all** of the following are true:

- You were a full-year Oregon resident in 2012; and
- Your net income tax for 2012 was -0- or you were not required to file a return for 2012; and
- Your tax year was a full 12 months.

Your 2012 net income tax is your Oregon income tax after tax credits, including refundable tax credits, but before

withholding, estimated tax payments, or payments made with an extension.

**Note:** If you were a nonresident or a part-year resident in 2012, you can't use this exception. However, you may be able to use the prior year tax to determine your required annual payment. See Part A instructions on this page.

#### Exception 3—Retired or disabled AND have a reasonable cause for the underpayment.

You meet this exception if:

- There was reasonable cause for underpaying your estimated tax, **AND**
  - You retired at age 62 or older during 2012 or 2013, **or**
  - You became disabled during 2012 or 2013.

Reasonable cause will be decided on a case-by-case basis. The extent of your effort to comply with the law will be considered. Attach a statement to your Oregon return explaining the cause to be considered for the exception. Label the statement "**Form 10 Attachment**" at the top center of the page.

#### Exception 4—Underpayment due to unusual circumstances.

No interest is due if your underpayment is due to a casualty, disaster, or other unusual circumstance. Unemployment does **not** qualify as an unusual circumstance. Books and records that are destroyed by fire, flood, or other natural disaster may qualify as an unusual circumstance. Unusual circumstances will be determined on a case-by-case basis. The extent of your effort to comply with the law will be considered. Attach a statement to your Oregon return explaining the cause to be considered for the exception. Label the statement "**Form 10 Attachment**" at the top center of the page.

#### Exception 5—S corporation shareholders.

No interest is due on underpayment of S corporation income as a shareholder if:

- The income is for the first year S corporation status is elected; **and**
- You're a nonresident for 2013; **or**
- You were a part-year resident for 2012.

Contact us to see if you meet this exception.

## PART A—Figure your required annual payment

**Line 2.** Fill in your 2013 net income tax amount from Form 40, line 41; or Form 40N or 40P, line 58.

**Line 3.** Fill in your total 2013 refundable tax credit amounts from Form 40, lines 44–46; or Form 40N or 40P, lines 62–64.

**Line 6.** Fill in only your Oregon income tax withheld from income. **Don't** include any estimated tax payments.

**Line 8.** Enter your 2012 tax after all credits, Form 40, line 41 minus lines 44–46; or Form 40N or 40P, line 58 minus lines 62–64. If your 2012 tax after credits is less than zero, enter -0-.

If you didn't file a return for 2012, or your 2012 tax year was less than 12 months, **don't** complete line 8. Enter the amount

from line 5 on line 9. **Note:** If you were a part-year resident or nonresident in 2012 and you have a tax year of 12 months, you may use the tax shown on your 2012 Form 40N or 40P, line 58 minus lines 62–64.

## PART B—Figure your required installment payment

**Line 11.** Divide line 9 by four and enter the amount in each column. *If you moved into or out of Oregon in 2013, use the column(s) that correspond to the dates you lived in Oregon.* Divide the amount on line 9 by the number of periods you were a resident of Oregon. This is your required regular installment payment for the period.

OR

If you annualized your income using the Annualized Income Worksheet on the back of Form 10, enter the amounts from line 31 of the worksheet instead of four equal payments. These are your required annualized installments. If you annualize, check box 51b on Form 40, or 69b on Form 40N or 40P.

## PART C—Figure your interest

Interest is calculated on the balance of tax due (running balance) between event dates. The required payments due on April 15, 2013, June 17, 2013, September 16, 2013, and January 15, 2014, increase your running balance. Withholding and estimated payments decrease your running balance. Underpayment interest accrues until the balance is paid in full or April 15, 2014, whichever is earlier. Interest will continue to accrue on any tax due after April 15, 2014, and will be computed separately.

### Date and amount columns

**Lines 12, 17, 22, and 28.** Enter your required payments from line 11 in the **Amount** column for each corresponding period. If the required payment is zero, enter -0-.

**Lines 13, 18, 23, and 29.** Fill in one quarter of the Oregon income tax withheld from your income. Enter the figure

in the **Amount** column for the four withholding payment dates. If you did not have any withholding during that period, enter -0-. Withholding is considered to be paid in equal amounts on the required payment dates (usually four), unless you prove otherwise.

**Lines 14, 15, and 16.** Enter the dates and amounts of any estimated payments you made before June 17, 2013, in date order. All payments made on or before April 15, 2013, can be added together and entered on line 14.

**Lines 19, 20, and 21.** Enter the dates and amounts of any estimated payments you made from June 17, 2013, through September 15, 2013, in date order.

**Lines 24, 25, and 26.** Enter the dates and amounts of any estimated payments you made from September 16, 2013, through January 14, 2014, in date order.

**Lines 30, 31, and 32.** Enter the dates and amounts of any estimated payments you made from January 15, 2014, through April 14, 2014, in date order.

### Running balance column

**Running balance** is the amount of tax due at any given time during the year. Start on line 12 and work your way down. The required payments on lines 12, 17, 22, and 28 increase your running balance. Withholding and estimated payments on the other lines decrease your running balance. If there is no withholding payment for the period, your running balance will be the same as shown on the required payment line. The rate change on line 27 has no effect on your running balance. Your running balance can be positive, negative, or zero.

**Example 1:** Catelyn has a required payment of \$5,000 every period. Her total withholding is \$14,000 for 2013 (\$3,500 each period). Catelyn made estimated tax payments of \$2,500 on May 16, 2013, and July 15, 2013, and \$3,000 on August 15, 2013. Catelyn's running balance as of September 16, 2013, is negative \$3,500.

### Example 1. Date, Amount, and Running Balance Columns

	Date	Event	Amount	Running Balance	No. of Months	Monthly Rate	No. of Days	Daily Rate	Interest Due
12.	4/15/13	Req. Pymt.	\$5,000.00	\$5,000.00					
13.	4/15/13	Withholding	\$3,500.00	\$1,500.00		0.003333		0.000110	
14.	5/16/13	Payment	\$2,500.00	(\$1,000.00)		0.003333		0.000110	
15.		Payment				0.003333		0.000110	
16.		Payment				0.003333		0.000110	
17.	6/17/13	Req. Pymt.	\$5,000.00	\$4,000.00					
18.	6/17/13	Withholding	\$3,500.00	\$500.00		0.003333		0.000110	
19.	7/15/13	Payment	\$2,500.00	(\$2,000.00)		0.003333		0.000110	
20.	8/15/13	Payment	\$3,000.00	(\$5,000.00)		0.003333		0.000110	
21.		Payment				0.003333		0.000110	
22.	9/16/13	Req. Pymt.	\$5,000.00	\$0.00					
23.	9/16/13	Withholding	\$3,500.00	(\$3,500.00)		0.003333		0.000110	

## Months and days columns

Count the number of full months and days between the first event that creates a positive running balance and the next event that changes your running balance. You will not count the number of days between required payments and withholding payments because they are on the same day. Enter the months and days in the same row as your first event. Continue entering the number of full months and days between events down the column until you reach the last event that affects your running balance. Count the number of full months and days between the last event in your column and April 15, 2014. Underpayment interest is not calculated past April 15, 2014, the due date of the return.

If the running balance is negative or zero, do not calculate the number of days between the day the running balance becomes negative or zero and the next event.

**Example 2:** Using the information on page 3, Catelyn does not calculate the number of days between her first required payment and first withholding payment. The department recognizes her required payment and withholding on the same day. There is one full month and one day between Catelyn's first withholding payment and first estimated tax payment. Catelyn will enter "1" in the month column on line 13 and "1" in the days column on line 13.

**Example 3:** Using the information on page 3, Catelyn's estimated tax payment on May 16, 2013, creates a negative running balance on line 14. Because she has met the required payments to date, she will not owe further underpayment interest this period. It is not necessary for her to calculate the number of days between her estimated tax payment and her required payment on June 17, 2013.

## Interest column

To calculate your interest, multiply your positive running balance by the number of full months and the monthly rate. Add to this your positive running balance multiplied by the number of days and the daily rate. Do **not** calculate interest on a negative or zero running balance.

**Example 4:** On line 13, Catelyn has a running balance of \$1,500 for one month and one day. The interest that accrues during this period totals \$5.17 ( $[1,500 \times 1 \times 0.003333] + [1,500 \times 1 \times 0.000110]$ ). Catelyn later has a balance of \$500 for 28 days. The interest that accrues during that period totals \$1.54 ( $500 \times 28 \times 0.000110$ ).

**Line 34.** Add the amounts in the interest column. Round to the nearest whole dollar and enter here and on Form 40, line 51; or Form 40N or Form 40P, line 69.

## Examples 2, 3, and 4. Months, Days, and Interest Columns

	Date	Event	Amount	Running Balance	No. of Months	Monthly Rate	No. of Days	Daily Rate	Interest Due
12.	4/15/13	Req. Pymt.	\$5,000.00	\$5,000.00					
13.	4/15/13	Withholding	\$3,500.00	\$1,500.00	1	0.003333	1	0.000110	5.17
14.	5/16/13	Payment	\$2,500.00	(\$1,000.00)	–	0.003333	–	0.000110	
15.		Payment				0.003333		0.000110	
16.		Payment				0.003333		0.000110	
17.	6/17/13	Req. Pymt.	\$5,000.00	\$4,000.00					
18.	6/17/13	Withholding	\$3,500.00	\$500.00	–	0.003333	28	0.000110	1.54
19.	7/15/13	Payment	\$2,500.00	(\$2,000.00)	–	0.003333	–	0.000110	
20.	8/15/13	Payment	\$3,000.00	(\$5,000.00)	–	0.003333	–	0.000110	
21.		Payment				0.003333		0.000110	
22.	9/16/13	Req. Pymt.	\$5,000.00	\$0.00					
23.	9/16/13	Withholding	\$3,500.00	(\$3,500.00)	–	0.003333	–	0.000110	

## Instructions For Annualized Income

### Worksheet (Form 10, page 2)

**Note:** Are you using the Annualized Income Worksheet to compute your 2014 estimated tax payments? If so, see page 6 for further instructions.

**Part-year residents.** If you moved into or out of Oregon during the year, use **only** the columns that include the dates you lived in Oregon. You must multiply your Oregon tax (line 18), exemption credit (line 19), and prorated credits (line 20) by your Oregon percentage.

**Nonresidents.** You must multiply your federal tax subtraction (line 9), itemized deductions or standard deduction (line 11 or 14), exemption credit (line 19), and prorated credits (line 20) by your Oregon percentage.

**Line 1.** Enter your adjusted gross income (AGI) (Form 40, line 8; Form 40N, line 30S; or Form 40P, line 30F) received during the period shown at the top of each column.

**Example 1:** Carley received wages for the entire year of 2013. Three months' wages belong in column A, five months in column B, eight months in column C, and all 12 months in column D. She also received a lump-sum distribution of \$25,000 from her IRA on July 18, 2013. Carley includes the total amount of the distribution in columns C and D only. If Carley received the lump-sum distribution on April 25, 2013, instead, she includes it in columns B, C, and D.

**Line 2.** Enter the amount of Oregon additions (Form 40, line 11; Forms 40N or 40P, line 34S) claimed during the period shown at the top of each column.

**Example 2:** Payton has an Oregon addition of \$6,000 for California bond interest received in September 2013. Payton

enters the \$6,000 in column D. If she received the interest at \$500 a month, she would enter \$1,500 (for three months) in column A, \$2,500 (for five months) in column B, \$4,000 (for eight months) in column C, and all \$6,000 (for 12 months) in column D.

**Line 6.** Enter the amount of Oregon subtractions (Form 40, line 19; Forms 40N or 40P, line 37S) claimed during the period shown at the top of each column, less the federal tax liability subtraction.

**Line 9.** Compute your federal tax subtraction on your annualized income using the Federal Tax Subtraction Worksheet below.

If you are filing Form 40N, multiply your federal tax subtraction by your Oregon percentage from Form 40N, line 39.

**Line 11.** Enter only the amount of your net Oregon itemized deductions claimed for the period shown at the top of each column.

**Example 3:** Generally, home mortgage interest is a deduction paid evenly throughout the year. Three months of home mortgage interest belong in column A (January, February, and March), five months in column B, eight months in column C, and all 12 months of interest in column D.

**Example 4:** Medical expenses claimed as medical deductions generally are not incurred evenly throughout the tax year. For example, Jill made deductible payments on a hospital bill in 2013. She made a payment of \$990 in April, another of \$1,995 in June, and the final payment of \$2,271 in October. (All amounts are after the federal AGI limitation.) Jill will enter the \$990 payment in column B. The April payment **plus** the June \$1,995 payment (totaling \$2,985) will go in column C. In column D, she will enter \$5,256, the total deductible amount of all three payments.

<b>Federal Tax Subtraction Worksheet</b> (line 9 )	(A) Jan 1 to Mar 31	(B) Jan 1 to May 31	(C) Jan 1 to Aug 31	(D) Jan 1 to Dec 31
1. Enter the amount of your federal AGI for each period.....1				
2. Annualization multiplier .....2	4	2.4	1.5	1
3. Multiply line 1 by line 2 .....3				
4. Actual federal itemized deductions for each period. If you do not itemize, skip to line 7 of this worksheet .....4				
5. Annualization multiplier .....5	4	2.4	1.5	1
6. Multiply line 4 by line 5 .....6				
7. Enter the full amount of your 2013 federal standard deduction in each column .....7				
8. Enter line 6 or line 7, whichever is larger .....8	( )	( )	( )	( )
9. Line 3 minus line 8 .....9				
10. 2013 federal exemption amount (Form 1040, line 42, or Form 1040A, line 26) .....10	( )	( )	( )	( )
11. Annualized federal taxable income. Line 9 minus line 10..... 11				
12. Federal tax on line 11 amount for each period (use the federal tax tables) .....12				
13. Enter \$6,250 (\$3,125 if filing separately) in each column..... 13				
14. Enter the smaller of line 12 or 13. Also enter this amount in each column on line 9 of the Annualized Income Worksheet.....14				



**Line 14.** If you are married/RDP filing separately and your spouse/RDP itemizes deductions, the amount on this line is -0-. You must itemize your deductions.

**Line 18.** Use the tax tables or tax rate chart in your 2013 Oregon income tax booklet. Line 17 is your annualized Oregon taxable income for each column.

**Line 20.** Enter credit amounts that apply only to each period.

*Example 5:* Sam installed a residential alternative energy device on September 4. He qualifies for a credit of \$160. Sam includes \$160 in column D only.

## Estimating your 2014 tax payments

You can use the Annualized Income Worksheet as a guide to compute your 2014 annualized estimated tax payments. Follow the instructions provided for the worksheet. When completing the worksheet, be sure to use the 2014 figures for the Oregon exemption credit, federal tax subtraction, and tax rate charts. You can find these in our publication, *Oregon 2014 Instructions for Estimated Income Tax and Form 40-ESV Payment Voucher*. To order, call the numbers listed below.

When completing the Annualized Income Worksheet, line 25, enter all previous 2014 estimated tax payments in columns B, C, and D. Do not complete the worksheet past line 26. This is your required estimated tax payment for each period of 2014. Questions? See below for numbers to call.

## Have questions? Need help?

**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.

Underpayment of  
Oregon Estimated Tax

File with your 2013 Oregon individual income tax return

2013

Name	Social Security number
	- -

**EXCEPTION TO PAYING INTEREST**

1. I am claiming an exception to the imposition of estimated payment interest because I qualified for relief under ORS 316.573 or 316.587. Write in the exception number you are claiming here and on Form 40, box 51a; or Form 40N or Form 40P, box 69a ..... 1

Exception No. \_\_\_\_\_

**PART A—Figure your required annual payment**

2. **2013** net income tax from Form 40, line 41; or Form 40N or Form 40P, line 58 ..... 2 .00
3. **2013** refundable tax credit amounts you claimed on Form 40, lines 44–46; or Form 40N or Form 40P, lines 62–64 ..... 3 .00
4. Line 2 minus line 3 ..... 4 .00
5. Multiply line 4 by 90% (0.90) ..... 5 .00
6. **2013** Oregon income tax withheld from income ..... 6 .00
7. Line 4 minus line 6. **If less than \$1,000, stop here!** You do not owe underpayment interest ..... 7 .00
8. Enter your 2012 Oregon tax after all credits (include refundable). You must have filed an Oregon return ..... 8 .00
9. **Required annual payment.** Enter the smaller of line 5 or line 8 ..... 9 .00

**Note:** If line 6 is equal to or more than line 9, **stop here!** You do not owe underpayment interest. Attach this form to your return.

**PART B—Figure your required installment payment**

10. Payment period due date ..... 10
11. Divide the amount on line 9 by four and enter the amount in each column, or if you use the Annualized Income Worksheet on the back of this form, enter the amounts from line 31 here (see instructions), and check box 51b on Form 40 or 69b on Form 40N or 40P ..... 11

A	B	C	D
April 15, 2013	June 17, 2013	Sept. 16, 2013	Jan. 15, 2014

**PART C — Figure your interest** (See page 3 of the instructions)

	Date	Event	Amount	Running balance	No. of months	Monthly rate	No. of days	Daily rate	Interest due
12.	4/15/13	Req. Pymt.	.	.					
13.	4/15/13	Withholding	.	.		0.003333		0.000110	.
14.		Payment	.	.		0.003333		0.000110	.
15.		Payment	.	.		0.003333		0.000110	.
16.		Payment	.	.		0.003333		0.000110	.
17.	6/17/13	Req. Pymt.	.	.					
18.	6/17/13	Withholding	.	.		0.003333		0.000110	.
19.		Payment	.	.		0.003333		0.000110	.
20.		Payment	.	.		0.003333		0.000110	.
21.		Payment	.	.		0.003333		0.000110	.
22.	9/16/13	Req. Pymt.	.	.					
23.	9/16/13	Withholding	.	.		0.003333		0.000110	.
24.		Payment	.	.		0.003333		0.000110	.
25.		Payment	.	.		0.003333		0.000110	.
26.		Payment	.	.		0.003333		0.000110	.
27.	1/15/14	Rate Chg.		.					
28.	1/15/14	Req. Pymt.	.	.					
29.	1/15/14	Withholding	.	.		0.003333		0.000110	.
30.		Payment	.	.		0.003333		0.000110	.
31.		Payment	.	.		0.003333		0.000110	.
32.		Payment	.	.		0.003333		0.000110	.
33.	4/15/14	— Do not calculate interest after April 15, 2014 —							

34. **Total interest due.** Add the amounts in the interest column. Round to the nearest whole dollar and enter here and on Form 40, line 51; or Form 40N or Form 40P, line 69 ..... 34 .00

## Annualized Income Worksheet

Read the instructions on page 5 **before** completing this worksheet. **Note:** Start with column A. Work down the column, and complete lines 1 through 31 before going on to columns B, C, and D.

	A 1/1/13 to 3/31/13	B 1/1/13 to 5/31/13	C 1/1/13 to 8/31/13	D 1/1/13 to 12/31/13
1. Enter your adjusted gross income for each period (see instructions) ..... 1				
2. Oregon additions for each period (see instructions) ..... 2				
3. Add lines 1 and 2..... 3				
4. Annualization multiplier ..... 4	4	2.4	1.5	1
5. Annualized Oregon income. Multiply line 3 by line 4..... 5				
6. Oregon subtractions for each period (except federal tax)..... 6				
7. Annualization multiplier ..... 7	4	2.4	1.5	1
8. Annualized Oregon subtractions. Multiply line 6 by line 7..... 8				
9. Federal tax from the worksheet on page 5 of the instructions..... 9				
10. Total subtractions. Add lines 8 and 9 ..... 10				
11. Enter your net Oregon itemized deductions for each period. If you do not itemize, enter -0- and skip to line 14 (see instructions) ..... 11				
12. Annualization multiplier ..... 12	4	2.4	1.5	1
13. Annualized net Oregon itemized deductions. Multiply line 11 by line 12 ..... 13				
14. In each column, enter the full amount of your Oregon standard deduction ..... 14				
15. Enter line 13 or 14, whichever is larger ..... 15				
16. Total deductions. Add lines 10 and 15 ..... 16	( )	( )	( )	( )
17. Annualized Oregon taxable income. Line 5 minus line 16..... 17				
18. Oregon tax for the amount on line 17 (see tax tables or tax rate chart in the 2013 tax booklet)..... 18				
19. Exemption credit (not annualized) from Form 40, line 33; Form 40N, line 54; or Form 40P, line 53 ..... 19				
20. Enter the credits for each period. Do not include exemption credits (see instructions)..... 20				
21. Total credits. Add lines 19 and 20 ..... 21	( )	( )	( )	( )
22. Net annualized income tax. Line 18 minus line 21 ..... 22				
23. Percentage that applies for each period ..... 23	22.5%	45%	67.5%	90%
24. Multiply line 22 by line 23 ..... 24				
25. Enter the sum of all amounts from the prior columns of line 31 below (i.e., column A, line 31 amount goes in column B, line 25)..... 25		( )	( )	( )
26. Line 24 minus line 25. If less than zero, enter -0- ..... 26				
27. *Divide line 9, Part A, by four and enter results in each column... 27				
28. Enter the amount from the previous column of line 30 below (i.e., column A, line 30 amount goes in column B, line 28)..... 28				
29. Add lines 27 and 28..... 29				
30. If line 29 is <b>more</b> than line 26, line 29 minus line 26. If line 29 is <b>less</b> than line 26, enter -0- ..... 30				
31. Enter the smaller of line 26 or line 29 here and on Part B, line 11 (see front of the form). Go to line 1 in next column ..... 31				

\* If you are a part-year filer, divide by the number of periods you resided in Oregon, if less than 4. (See instructions for Part B, line 11.)

**File this form with your 2013 Oregon Individual Income Tax Return**

Have questions? See page 6 of the instructions for numbers to call.