

OREGON —2009—

Instructions for Estimated Income Tax and Form 40-ESV Payment Voucher

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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 numbers to call.

What is estimated tax?

Estimated tax is the amount of tax you **expect** to owe when you file your 2009 Oregon income tax return.

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 new federal Form W-4 (Employee's Withholding Allowance Certificate) with your employer and label it "For Oregon only."

For more information, download the publication, "Oregon Income Tax Withholding: Some Special Cases," from our website, or contact us to help figure the amount of tax to be withheld from your wages. See page 8.

Who must make estimated tax payments?

You must make estimated tax payments if:

- You expect to owe \$1,000 or more when you file your 2009 Oregon income tax return, **and**
- The total amount of income tax you expect to be withheld from your 2009 income will not equal or exceed at least one of the following:

— 90 percent of the net income tax to be shown on your 2009 income tax return, **or**

— 100 percent of the net income tax shown on your 2008 income tax return **or**

— 90 percent of the tax on your 2009 annualized income.

You can still make estimated tax payments even if you expect to owe less than \$1,000.

Retirees

If you are retired or will retire soon, 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.

Eligible federal retirees who worked for and retired from the U.S. government before October 1, 1991 do not need to make Oregon estimated tax payments on their federal pensions.

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
Wednesday April 15, 2009	Monday June 15, 2009	Tuesday September 15, 2009	Friday January 15, 2010

However, federal retirees should continue to make estimated tax payments if they receive income from other sources.

Federal retirees with service time before **and** after October 1, 1991 must continue to pay tax on the portion of federal pension based on their service after October 1, 1991.

If you will be **age 62 or older** on December 31, 2009, you may qualify for the retirement income credit.

Nonresidents and part-year residents

Nonresidents figure Oregon estimated tax only on:

- Income that is subject to Oregon tax; **or**
- Income from conducting a trade or business within Oregon; **or**
- Single ticket Oregon lottery winnings between \$600–\$5,000. (Note: single ticket winnings of \$5,000 or more are subject to Oregon withholding.)

Federal law prohibits Oregon from taxing retirement income received by a person who is not domiciled in Oregon.

In most cases, you must make Oregon estimated tax payments if you **expect** to owe \$1,000 or more in tax on your income from Oregon sources.

The amount of your payment is based on the tax you compute using one of the methods shown on pages 3 and 4. Use your 2008 Form 40N or Form 40P as a guide to estimate your 2009 Oregon income tax. Use the worksheet on page 5 to compute the amount you owe. Follow the same instructions for filing Form 40-ESV and paying estimated tax as full-year residents do.

S corporation, limited liability company (LLC), or partnership income.

- Members of pass-through entities (PTE). A PTE with one or more nonresident owners is required to withhold tax unless the owner makes an election to join in the filing of a composite return, is a PTE, or sends the department a signed **Oregon affidavit for a nonresident owner in a PTE**. The entity must send quarterly payments on Form 40-TPV, *Payment of Tax Withheld for Nonresidents*, for each nonresident individual or C corporation owner. See Form OC for PTE owner instructions.
- Nonresidents. You are subject to Oregon tax on your share of the Oregon income reported by the S corporation, LLC, or partnership. You are also subject to Oregon tax on any guaranteed payments you receive from the partnership. The payments are apportioned using the partnership's apportionment percentage.
- Part-year residents. For the part of the year you were a nonresident, follow the rules above for nonresidents. For the part of the year you were a resident, you are subject to Oregon tax on your share of **all** the S corporation, LLC, or partnership income. For more information, see page 8.

Fiduciaries

Don't file Form 40-ESV. You don't need to make estimated tax payments on behalf of an estate or trust.

Farmers and commercial fishermen

Most farmers and fishermen won't need to make estimated tax payments. See below to determine if you qualify for an exception. If you do qualify for the Farmer/Commercial Fisherman exception, enter "1" on your Oregon return, Form 40, line 51a; or Form 40N or 40P, line 69a. Don't attach Form 10 to your Oregon return. Keep it for your records. Your 2009 Oregon return is due April 15, 2010. To get Form 10 and instructions, see page 8.

To determine if you need to make estimated tax payments, figure **both** your **2008** gross income **and** your **2009** estimated gross income.

If two-thirds of your total 2008 gross income or two-thirds of your total 2009 estimated gross income is from farming or fishing, you don't need to make estimated tax payments.

Farmers. Use the amounts on the following lines to determine your 2008 gross income from farming:

- Federal Schedule F, line 11.
- Federal Schedule E, line 42.
- Federal Form 4797, line 20. Include only gains from sale of draft, breeding, sporting or dairy livestock.

Farm income averaging is available for 2009. Visit our website to download a farm income averaging form (FIA-40, FIA-40N, or FIA-40P) and instructions. Or, to order, see page 8.

Commercial Fishermen. Use the amounts on the following lines to determine your 2008 gross income from commercial fishing:

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

When are 2009 estimated income tax payments due?

Calendar-year taxpayers

You may pay your total 2009 estimated Oregon income tax by April 15, 2009, or you may divide your estimated tax into four payments.

2009 estimated tax due dates

First payment—due **April 15, 2009**.

Second payment—due **June 15, 2009**.

Third payment—due **September 15, 2009**.

Fourth payment—due **January 15, 2010**.

If you find you still owe more income tax, you must pay the balance by April 15, 2010. This is true even if you get an extension to file your tax return. You may owe interest on any underpayment. See page 6.

Fiscal-year taxpayers

Pay one-fourth of your Oregon estimated tax on the 15th day of the fourth, sixth, and ninth months of your tax year. The last payment is due 15 days after the end of your tax year. If your payment due date falls on a Saturday, Sunday, or legal holiday, use the next regular workday.

If you are a fiscal-year taxpayer, write in the date your fiscal year ends in blue or black ink only on Form 40-ESV.

Special cases

You don't need to make the fourth payment (January 15, 2010) if:

- You file your 2009 Oregon individual income tax return on or before January 31, 2010, **and**
- You pay all tax due with your return.

You still must make estimated tax payments on the earlier three payment dates.

Form 40-ESV instructions

Obtaining the form

- **"Personalized" forms.** If you prepared your own Oregon income tax return last year, you may have received these instructions and forms at your home or business address. The forms are printed with your name, address, and Social Security number.
- **Use your personalized forms** so we can process your estimated tax payments faster. If someone else prepares your estimated tax forms, **ask them to use your personalized forms.**
- **"Nonpersonalized" forms** don't have printed names or other personal information. They are used by people who haven't filed estimated tax payments before.
- **Tax preparer.** Your preparer may have tax software that will prepare "personalized" forms.

Do not use forms from a prior year.

Filling out the form

Please **only use blue or black ink** to correct any errors. Do not use red ink to fill out this form.

If your name is printed on Form 40-ESV. Check your name, address, and Social Security number for accuracy. Also check your spouse's/RDP's name and Social Security number if filing jointly.

If your name isn't printed on Form 40-ESV. Check the box for the quarterly payment you are making. If you are a fiscal year taxpayer, print the date your fiscal year ends. Check the box if you are filing a composite return, you are a first time filer, or your name or address has changed. Print your daytime telephone number. Print your last name, first name, and Social Security number, or the entity's name and Oregon business identification number (BIN). Print your spouse's/RDP's last name, first name, and Social Security number only if you are filing a joint Form 40-ESV. Print your full address and enter the payment amount in the boxes provided.

Important: Double-check your Social Security number to make sure it's correct. We need your Social Security number to credit your payment to your account. The request for your Social Security number(s) is authorized by Section 405, Title 42, of the United States Code.

Filing joint payments

You may file a joint estimated tax Form 40-ESV unless:

- You or your spouse/RDP are nonresident aliens, **or**
- You are legally separated, **or**
- You and your spouse/RDP have different tax years. For example, you use a calendar year and your spouse/RDP uses a fiscal year.

If you file a joint estimated tax Form 40-ESV, the payment is considered to be joint, regardless of which spouse/RDP actually sent in the money.

Filing separate payments

If you received joint personalized payment vouchers but want to make payments under your name only, cross out your spouse's/RDP's name and Social Security number.

You may file separate 2009 Oregon income tax returns even if you file a joint Form 40-ESV. **If you file separate income tax returns after filing a joint Form 40-ESV,** you and your spouse/RDP should decide who will claim the estimated tax jointly paid. You may divide the estimated tax between you, or agree that one of you will claim the entire amount. If you and your spouse/RDP can't agree, your estimated tax generally will be divided based on your separate tax liabilities.

Note: If you expect to file separate tax returns, file Form 40-ESV separately. This will speed the processing of your returns.

Methods of computing estimated tax

- **Method 1—Estimated 2009 tax**—90 percent of your estimated 2009 net income tax. To figure your payments under this method, use the appropriate worksheet.

— Full-year resident worksheet, page 4.

— Nonresident and part-year resident worksheet, page 5.

Use your **2008** federal income tax return and instructions as **guides** to estimate your **2009** federal adjusted gross income (AGI). Your 2008 federal AGI is on Form 1040, line 37; Form 1040A, line 21; or Form 1040EZ, line 4.

Example: Allan and Louise are married and have three children. Allan is self-employed. Louise works for a dentist. They want to know if they must make 2009 estimated tax payments. They use these steps to find out:

1. They use their 2008 federal tax return as a guide to estimate their 2009 federal AGI.
2. Then they use their 2008 Oregon income tax return as a guide to figure the income, deductions, withholding, and credits **they expect for 2009.**
3. They use this information to figure their 2009 Oregon estimated tax. Here's how they estimate their 2009 tax using **tax rate chart J:**

Estimated 2009 adjusted gross income	\$85,567
Less estimated:	
2009 federal tax subtraction	\$5,850
Net itemized deductions	+ 5,500
Total deductions	-\$11,350
Estimated Oregon taxable income	<u>\$74,217</u>
Oregon tax using the 2009 tax rate chart on page 7	\$6,254
2009 exemption credit (5 × \$176)	– \$880
Estimated political contribution credit	– \$100
Oregon tax after credits	\$5,274
Multiply their tax after credits by 90% (.90)	× <u>.90</u>
Total	\$4,747
Less: tax Louise expects to be withheld from her wages	– <u>\$740</u>
Estimated tax payment required for 2009	<u>\$4,007</u>

This amount is more than \$1,000. Allan and Louise must make estimated tax payments for 2009. They must complete Form 40-ESV and make minimum payments of \$1,001.75 (\$4,007 ÷ 4 = \$1,001.75) by **each** payment due date.

• **Method 2—Safe harbor 2008 tax**—100 percent of the net tax (tax after credits) shown on your **2008** income tax return. Your 2008 return must be filed on time, including extensions. Pay 25 percent of your 2008 net income tax by each estimated tax payment due date. You can't use this method if you didn't file a 2008 return. Your 2008 Oregon income tax return must not have been a short-year return for accounting purposes. You may use this method if you were a part-year resident in 2008.

• **Method 3—Annualized 2009 tax**—90 percent of your 2009 annualized net income tax. If you receive a larger portion of your taxable income later in the year, you may annualize your income to figure your estimated tax payments. Use the annualized income worksheet on the 2008 Oregon Form 10 as a guide to figure your estimated tax payments

Full-year resident filers Estimated tax worksheet

Keep this worksheet for your records

1. Federal adjusted gross income you expect in 2009 1. _____
2. Oregon additions you expect in 2009 2. _____
3. Income after additions. Line 1 plus line 2 3. _____
4. Oregon subtractions you expect in 2009 4. < _____ >
5. Income after subtractions. Line 3 minus line 4 5. _____
6. Itemized or standard deductions you expect in 2009 (if you claim the standard deduction, use the 2008 amount for your 2009 filing status) 6. < _____ >
7. Oregon taxable income you expect in 2009. Line 5 minus line 6 7. _____
8. 2009 Oregon estimated income tax. Use the 2009 tax rate chart on page 7 to figure the tax on the amount on line 7 8. _____
9. 2009 exemption credit (\$176 × number of exemptions) 9. _____
10. Oregon tax credits you expect for 2009 (include all refundable and nonrefundable tax credits) ... 10. _____
11. Line 9 plus line 10 11. _____
12. Line 8 minus line 11 (not less than -0-) 12. _____
- 13a. Multiply line 12 by 90% (.90). **If you did not file a 2008 return, enter the amount from line 13a directly on line 13c** 13a. _____
- 13b. Enter 100% of the tax shown on your 2008 return 13b. _____
- 13c. Enter the smaller of line 13a or 13b. **This is your required annual payment to avoid interest on underpayment of estimated tax.** 13c. _____
14. Oregon income tax you expect withheld from your wages and/or pension in 2009 14. < _____ >
15. Annual payment. Line 13c minus line 14 15. _____
16. Amount you owe on each payment date. See table below. Round to nearest dollar 16. _____ .00

If you first need to pay estimated tax on:

April 15, 2009
June 15, 2009
September 15, 2009
January 15, 2010

Then fill in on line 16 of this worksheet:

¼ of line 15 (make 4 payments)
⅓ of line 15 (make 3 payments)
½ of line 15 (make 2 payments)
All of line 15 (pay in full)

Nonresident and part-year resident filers

Estimated tax worksheet

Keep this worksheet for your records

1. 2009 Oregon estimated income tax from the 2009 tax rate chart. Use your 2008 Oregon and federal income tax returns and instructions as guides1. _____
2. Oregon income tax credits you expect for 2009. On a separate sheet, multiply your credits by your Oregon percentage (if required). Refer to the Oregon income tax return instructions. Enter your total allowable tax credits here (include all refundable and nonrefundable tax credits).....2. < _____ >
3. Line 1 minus line 2 (not less than -0-).....3. _____
- 4a. Multiply line 3 by 90% (.90). **If you did not file a 2008 Oregon return, enter the amount from line 4a directly on line 4c.**4a. _____
- 4b. Enter 100% of the tax shown on your 2008 Oregon return4b. _____
- 4c. Enter the smaller of line 4a or 4b. **This is your required annual payment to avoid interest on underpayment of estimated tax.**.....4c. _____
5. Oregon income tax you expect to be withheld from your wages and/or pension in 2009.....5. < _____ >
6. Annual payment. Line 4c minus line 56. _____
7. Amount you owe on each payment date. See table below. Round to the nearest dollar7. _____ .00

If you first need to pay estimated tax on:

April 15, 2009
June 15, 2009
September 15, 2009
January 15, 2010

Then fill in on line 7 of this worksheet:

¼ of line 6 (make 4 payments)
⅓ of line 6 (make 3 payments)
½ of line 6 (make 2 payments)
All of line 6 (pay in full)

under this method. For more information, download Form 10 from our website, or see page 8 to order it. When completing the annualized income worksheet, read the instructions carefully and be sure to use 2009 figures for the Oregon exemption credit, federal tax subtraction, and tax rate charts. For line 25 in columns B, C, and D, enter all previous 2009 estimated tax payments made. Stop at line 26 when completing the annualized income worksheet. These are your required estimated tax payments for 2009.

Paying estimated tax

Applying your 2008 refund

You may apply your 2008 refund to your 2009 estimated tax account. Your refund will be applied to your **first** payment period if you file your 2008 return by the due date (including extensions). Be sure to mark the extension box on your Form 40 if you filed an extension. You can't apply your refund if you file Form 40S.

Show the amount of refund you want applied to your 2009 estimated tax on your 2008 Form 40, line 55; or Form 40N or Form 40P, line 73.

Note: Does the refund amount you're applying cover the payment due? If so, you don't need to make a payment for the first period. If your refund is reduced, we will notify you. You may need to make a payment for the difference. Do so immediately to avoid underpayment interest.

Sending your payment

- Fill in the amount of your payment on Form 40-ESV. Round your payment to the nearest dollar. Your payment is the amount you figured using one of the methods on pages 3 and 4, **minus** any amount of your 2008 Oregon income tax refund you asked to have applied to your 2009 estimated tax account.
- **Enclose your payment.**
- Please **only use blue or black ink** to fill out your vouchers and checks. Our equipment cannot read other colors.
- Make your check or money order payable to **Oregon Department of Revenue.**
- Write your daytime telephone number and "2009 40-ESV" on your check.
- Don't send cash or postdated checks.
- **Don't staple** your check or money order to Form 40-ESV.

Send your 2009 Form 40-ESV and payment separately from your 2008 income tax return. **Don't** mail them together.

Electronic payment from checking or savings account

You can pay your 2009 estimated tax directly from your checking or savings account. There is no fee to use this service. This option is available only through our website.

Credit card payments. You can pay your 2009 estimated tax through a third-party service provider using your Visa, MasterCard, or Discover credit card. Contact the service provider listed below. The provider will charge you a convenience fee based on the amount of your tax payment. If

you accept the credit card transaction, you will receive a confirmation number. Please keep this confirmation number as proof of payment.

Service provider:

Official Payments Corporation. Call 1-866-720-1327, or visit their website at www.officialpayments.com.

If you are paying by credit card, **do not** use Form 40-ESV. Your payment will be forwarded to us by the provider and applied to your estimated tax account. You will claim the estimated payment on your original return when you file it.

When income changes during the year

If your expected income, deductions, or credits change after April 1, 2009, you may need to begin making estimated tax payments at a later date.

If your expected income or deductions change after you made your first payment, you may need to refigure your 2009 estimated tax.

Estimated method. Use the new income or deductions and the appropriate worksheet on page 4 or 5.

Safe harbor method. You generally will not revise your payments if you are using this method.

Annualized method. Use the annualized income worksheet on Oregon Form 10. For more information, download Form 10 from our website, or see page 8 to order it.

Then use the amended estimated tax worksheet below to figure how much to pay. On Form 40-ESV fill in the amount from line 5 of the worksheet.

Amended estimated tax worksheet

1. Amended annual payment required..... 1. _____
2. 2009 estimated tax already paid, including refunds applied on previous payment dates 2. _____
3. Unpaid estimated tax (line 1 minus line 2)..... 3. _____
4. Number of remaining payment dates 4. _____
5. Amount of each remaining payment (line 3 divided by line 4)..... 5. _____

If the change occurs:	Then the first estimated tax payment is due:
• after April 1 and before June 1, 2009	June 15, 2009
• after May 31 and before September 4, 2009	September 15, 2009
• after August 31, 2009	January 15, 2010

6 Interest on underpayment of estimated tax

Does the due date of my income tax return change?

No. File your 2009 Oregon income tax return by April 15, 2010, as usual.

Late payments

Your Form 40-ESV with payment must be postmarked by the due date to be considered on time.

If you pay late, you may owe interest for late payment when you file your 2009 Oregon income tax return. See "Interest on underpayment of estimated tax" below.

If you underpaid in an earlier payment period, pay the difference now to reduce interest charges. **Don't wait** until the next payment due date. We apply payments first to underpayments from earlier periods.

Example: The June 15 payment is first applied to any underpayment for the first payment period. The balance of the June payment is then applied to the second payment period.

Interest is charged until the underpayment is paid or until April 15, 2010, whichever comes first.

Important: You must file your 2009 income tax return before we can refund any estimated payments.

Interest on underpayment of estimated tax

You will have an underpayment for 2009 if you pay less than:

- 90 percent of the tax to be shown on your 2009 income tax return (at least one-fourth on each payment due date), **or**
- 100 percent of the tax shown on your 2008 income tax return (at least one-fourth on each payment due date), **or**
- 90 percent of the tax figured on your 2009 annualized income.

You will be charged interest on the underpayment. To figure the amount of interest, **complete Form 10, "Underpayment of Oregon Estimated Tax."** File Form 10 with your 2009 Oregon income tax return. Pay the interest when you file your 2009 Oregon income tax return. For more information, download Form 10 from our website, or see page 8 to order it.

The interest rate is 6 percent for interest periods beginning on or after January 1, 2009. The interest rate may change once a calendar year.

Keep records

If you received a personalized 40-ESV voucher, there are stubs for your records. On the Form 40-ESV stub, fill in:

- **Amount of payment due.** That's the amount of 2009 estimated tax you figured using the methods on pages 3 and 4.
- **Amount of your 2008 Oregon income tax refund you're applying to this payment.** The total refund can't be more than the amount shown on your tax return. Generally, your 2008 refund will be applied only to your first quarter payment. Fill in -0- for the remaining quarters.

- **Your payment.** Subtract box 2 from box 1. This is the amount of your check for **this** payment date.
- **Total paid to date.** Write in your 2009 estimated tax payments (from box 3 of each payment stub to date) **plus** total refund amounts applied (box 2 of each payment stub to date).
- **Date mailed.**
- **Keep this stub for your records.**

Send us the original Form 40-ESV. Fill in only the information requested. **Don't send us photocopies** of the personalized forms.

Where do I send my payments?

Mail your estimated tax payment and Form 40-ESV to:

**Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950**

2009 Federal Tax Subtraction.....	\$5,850 (\$2,900 if married/RDP filing separately)
2009 Exemption Credit.....	\$176

Tax rate charts for computing 2009 Oregon estimated tax

Tax rate chart S:

For persons filing Single, or Married/RDP filing separately

If your taxable income is:

Your tax is:

Not over \$3,050.....	5% of taxable income
Over \$3,050 but not over \$7,600.....	\$153 plus 7% of excess over \$3,050
Over \$7,600.....	\$471 plus 9% of excess over \$7,600

Tax rate chart J:

For persons filing Jointly, Head of household, or Qualifying widow(er) with dependent child

If your taxable income is:

Your tax is:

Not over \$6,100.....	5% of taxable income
Over \$6,100 but not over \$15,200.....	\$305 plus 7% of excess over \$6,100
Over \$15,200.....	\$942 plus 9% of excess over \$15,200

Caution: The tax rates change because of inflation. Use this rate chart for figuring your 2009 estimated tax. Don't use a 2008 rate chart.

Have questions? Need help?

Internet

www.oregon.gov/DOR

- Download forms, instructions, and publications.
- Get up-to-date tax information.
- Check the status of your personal income tax refund at www.oregonrefund.com.
- También en español.

Telephone

Salem area or outside Oregon..... 503-378-4988
Toll-free from an Oregon prefix..... 1-800-356-4222

- Check the status of your personal income tax refund.
- Order forms, instructions, and publications.
- Hear recorded information.
- Speak with a representative:

Monday–Friday 7:30 a.m.–5 p.m.
Closed Thursdays from 9–11 a.m. Closed holidays.

Extended hours during tax season; wait times may vary:

April 8–April 15, Monday–Friday 7 a.m.–7 p.m.
April 11, Saturday 9 a.m.–3 p.m.

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.

E-mail or write

questions.dor@state.or.us

- Español: preguntas.dor@state.or.us.
- These e-mail addresses are not secure. Do not send any personal information. General questions only.

Oregon Department of Revenue
955 Center St NE, Salem OR 97301-2555

- Include your daytime telephone number.
- Include your Social Security number (SSN) or individual taxpayer identification number (ITIN).

Printed forms or publications:

Forms, Oregon Department of Revenue
PO Box 14999, Salem OR 97309-0990

In person

Find office hours and telephone numbers at www.oregon.gov/DOR/district-office.shtml. Don't send your tax forms to these addresses.

Bend 951 SW Simpson Ave, Suite 100
Eugene 1600 Valley River Dr, Suite 310
Gresham..... 1550 NW Eastman Parkway, Suite 220
Lake Oswego ... 6405 SW Rosewood St, Suite A
Medford..... 3613 Aviation Way, Suite 102
Newport 119 NE 4th St, Suite 4
North Bend..... 3030 N Broadway St
Pendleton..... 700 SE Emigrant Ave, Suite 310
Portland 800 NE Oregon St, Suite 505
Salem..... 955 Center St NE, Room 135
Salem..... 4275 Commercial St SE, Suite 180

