

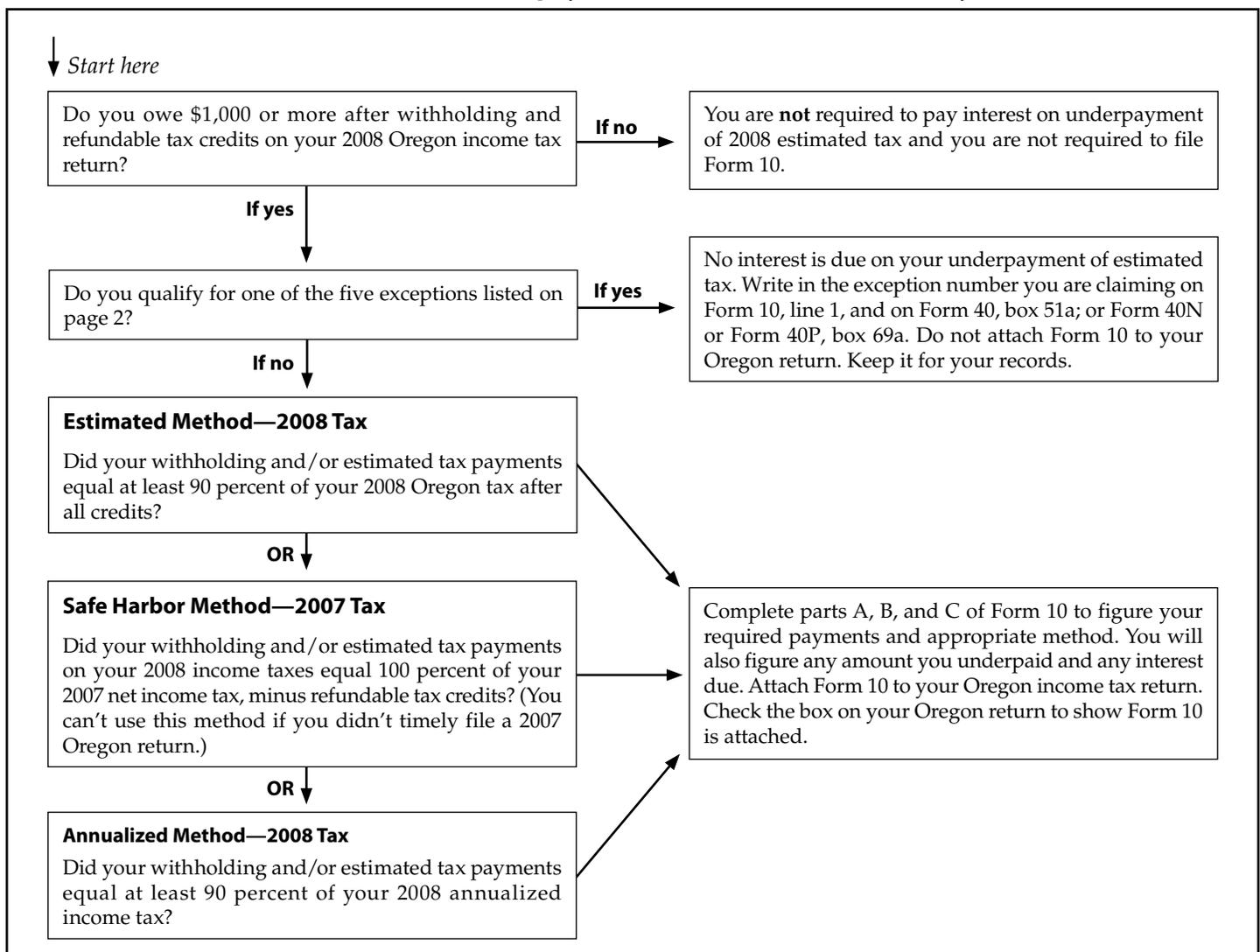
2008 OREGON

Form 10 and Instructions for Underpayment of Estimated Tax

General information

Oregon law requires some taxpayers to make estimated tax payments. Interest is charged on underpayments or late payments.

Do I Owe Interest on Underpayment of 2008 Estimated Tax Payments?



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 10, line 1 and on Form 40, line 51a; or Form 40N or Form 40P, line 69a. Do not attach Form 10 to your return. Keep it for your records.

Exception 1—Farmers and commercial fishermen.

If at least two-thirds (66.7 percent) of your 2007 or 2008 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 profit from rentals, royalties, businesses, farming, fishing, and the sale of property. When figuring gross profit, subtract only the cost of goods sold. When figuring gross profit on the sale of property, subtract only the adjusted basis or cost.

Farmers. Use the amounts on the following lines of both your **2007 and 2008** federal income tax returns to determine your 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 livestock held for drafting, breeding, dairy, or sporting purposes.)

Fishermen. Use the amounts on the following lines of both your **2007 and 2008** 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:

- Your net income tax for 2007 was -0- or you were not required to file a return for 2007; and
- You were a full-year Oregon resident in 2007; and
- Your tax year was a full 12 months.

Your 2007 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 2007, you can't use this exception. However, you may be able to use the Safe Harbor Method to figure 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 2007 or 2008, **or**
 - You became disabled during 2007 or 2008.

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.

Contact the Department of Revenue to see if you meet this exception. See page 6 for numbers to call.

PART A—Figure your required annual payment

Line 2. Fill in your 2008 net income tax amount from Form 40, line 41; or Form 40N or Form 40P, line 58.

Line 3. Fill in your total 2008 refundable tax credit amounts from Form 40, lines 44–46; or Form 40N or Form 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 2007 tax after all credits, Form 40, line 41 minus lines 44–46; Form 40N, line 59 minus lines 62–64; or Form 40P, line 58 minus lines 61–63. If your 2007 tax after credits is less than zero, enter -0-.

If you didn't file a return for 2007, or your 2007 return was not timely filed (including extensions), or your 2007 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 2007 and you have a tax year of 12 months, you may use the tax shown on your 2007 Form 40N, line 59 minus lines 62–64; or Form 40P, line 58 minus lines 61–63.

PART B—Figure your required periodic payment

Line 11. Divide line 9 by four and enter the amount in each column. If you moved into or out of Oregon in 2008, 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 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. 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, 2008, June 16, 2008, September 15, 2008, and January 15, 2009 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, 2009, whichever is earlier. Interest will continue to accrue on any tax due after April 15, 2009 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 Oregon income tax withheld from your wages, pension, or any other income. Withholding is considered to be paid in equal amounts on the required payment dates (usually four), unless you prove otherwise. If you worked all year, divide your withholding by four and

enter the figure in the **Amount** column for the four withholding payment dates. If there was no withholding during the period, enter zero.

Lines 14, 15, and 16. Enter the dates and amounts of any estimated payments you made before June 16, 2008 in date order. All payments made on or before April 15, 2008 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 16, 2008 until September 14, 2008 in date order.

Lines 24, 25, and 26. Enter the dates and amounts of any estimated payments you made from September 15, 2008 until January 14, 2009 in date order.

Lines 30, 31, and 32. Enter the dates and amounts of any estimated payments you made from January 15, 2009 until April 15, 2009 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 2008 (\$3,500 each period). Catelyn made estimated tax payments of \$2,500 on May 16, 2008 and July 14, 2008 and \$3,000 on August 15, 2008. Catelyn's running balance as of September 15, 2008 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.	4/15/08	Req. Pymt.	\$5,000.00	\$5,000.00					
13.	4/15/08	Withholding	\$3,500.00	\$1,500.00		0.007500		0.000247	
14.	5/16/08	Payment	\$2,500.00	(\$1,000.00)		0.007500		0.000247	
15.		Payment				0.007500		0.000247	
16.		Payment				0.007500		0.000247	
17.	6/16/08	Req. Pymt.	\$5,000.00	\$4,000.00					
18.	6/16/08	Withholding	\$3,500.00	\$500.00		0.007500		0.000247	
19.	7/14/08	Payment	\$2,500.00	(\$2,000.00)		0.007500		0.000247	
20.	8/15/08	Payment	\$3,000.00	(\$5,000.00)		0.007500		0.000247	
21.		Payment				0.007500		0.000247	
22.	9/15/08	Req. Pymt.	\$5,000.00	\$0.00					
23.	9/15/08	Withholding	\$3,500.00	(\$3,500.00)		0.007500		0.000247	

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, 2009. Underpayment interest is not calculated past April 15, 2009, 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, 2008 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 16, 2008.

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 \$11.62 ($[1,500 \times 1 \times 0.007500] + [1,500 \times 1 \times 0.000247]$). Catelyn later has a balance of \$500 for 28 days. The interest that accrues during that period totals \$3.46 ($500 \times 28 \times 0.000247$).

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.	4/15/08	Req. Pymt.	\$5,000.00	\$5,000.00					
13.	4/15/08	Withholding	\$3,500.00	\$1,500.00	1	0.007500	1	0.000247	11.62
14.	5/16/08	Payment	\$2,500.00	(\$1,000.00)	-	0.007500	-	0.000247	
15.		Payment				0.007500		0.000247	
16.		Payment				0.007500		0.000247	
17.	6/16/08	Req. Pymt.	\$5,000.00	\$4,000.00					
18.	6/16/08	Withholding	\$3,500.00	\$500.00	-	0.007500	28	0.000247	3.46
19.	7/14/08	Payment	\$2,500.00	(\$2,000.00)	-	0.007500	-	0.000247	
20.	8/15/08	Payment	\$3,000.00	(\$5,000.00)	-	0.007500	-	0.000247	
21.		Payment				0.007500		0.000247	
22.	9/15/08	Req. Pymt.	\$5,000.00	\$0.00					
23.	9/15/08	Withholding	\$3,500.00	(\$3,500.00)	-	0.007500	-	0.000247	

Instructions For Annualized Income Worksheet (Form 10, page 2)

Note: Are you using the Annualized Income Worksheet to compute your 2009 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 annualized 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 annualized 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 2008. 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, 2008. Carley includes the total amount of the distribution in columns C and D only. If Carley received the lump sum distribution on April 25, 2008 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 2008. 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.

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 2008. 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 7.5 percent 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.

Federal Tax Subtraction Worksheet (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 multiplier2	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 multiplier5	4	2.4	1.5	1
6. Multiply line 4 by line 5.....6				
7. Enter the full amount of your 2008 federal standard deduction in each column7				
8. Enter line 6 or line 7, whichever is larger.....8	()	()	()	()
9. Line 3 minus line 89				
10. 2008 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 \$2,800 if you are married/RDP filing separately or \$5,600 for any other filing status 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 2008 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 2009 tax payments

You can use the Annualized Income Worksheet as a guide to compute your 2009 annualized estimated tax payments. Follow the instructions provided for the worksheet. When completing the worksheet, be sure to use the 2009 figures for the Oregon exemption credit, federal tax subtraction, and tax rate charts. You can find these in our publication, *Oregon 2009 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 2009 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 2009. Questions? See below for numbers to call.

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

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. See instructions and 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. 2008 net income tax from Form 40, line 41; or Form 40N or Form 40P, line 58	2		.00
3. 2008 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. 2008 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 2007 tax after nonrefundable and refundable credits (see instructions)	8		.00
9. Required annual payment. Enter the smaller of line 5 or line 8 (line 5 if 2007 return not timely filed).....	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 periodic 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, 2008	June 16, 2008	Sept. 15, 2008	Jan. 15, 2009

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.	4/15/08	Req. Pymt.	.	.					
13.	4/15/08	Withholding	.	.		0.007500		0.000247	.
14.		Payment	.	.		0.007500		0.000247	.
15.		Payment	.	.		0.007500		0.000247	.
16.		Payment	.	.		0.007500		0.000247	.
17.	6/16/08	Req. Pymt.	.	.					
18.	6/16/08	Withholding	.	.		0.007500		0.000247	.
19.		Payment	.	.		0.007500		0.000247	.
20.		Payment	.	.		0.007500		0.000247	.
21.		Payment	.	.		0.007500		0.000247	.
22.	9/15/08	Req. Pymt.	.	.					
23.	9/15/08	Withholding	.	.		0.007500		0.000247	.
24.		Payment	.	.		0.007500		0.000247	.
25.		Payment	.	.		0.007500		0.000247	.
26.		Payment	.	.		0.007500		0.000247	.
27.	1/15/09	Rate Chg.		.					
28.	1/15/09	Req. Pymt.	.	.					
29.	1/15/09	Withholding	.	.		0.0050		0.000164	.
30.		Payment	.	.		0.0050		0.000164	.
31.		Payment	.	.		0.0050		0.000164	.
32.		Payment	.	.		0.0050		0.000164	.
33.	4/15/09	— Do not calculate interest after April 15, 2009 —							

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 1/1/08 to 3/31/08	B 1/1/08 to 5/31/08	C 1/1/08 to 8/31/08	D 1/1/08 to 12/31/08
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 2008 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 more than line 26, line 29 minus line 26. If line 29 is less 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 2008 Oregon Individual Income Tax Return

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