

2015 Elderly Rental Assistance Program Form 90R and Instructions



Elderly Rental Assistance (ERA) is for low-income people age 58 or older who rent their home. ERA is based on your income, assets, and the amount of rent, fuel, and utilities you paid. The property you rent must be subject to property tax. If the property you rent is exempt from property tax you aren't eligible for ERA unless the property owner makes a "payment in lieu of tax" (PILOT). You must file a Form 90R to receive ERA.

Important: The Oregon Legislature made changes to improve the Elderly Rental Assistance (ERA) program.

In 2017, the ERA program will move to Oregon Housing and Community Services (OHCS). OHCS has programs to help Oregonians with housing and rent assistance, energy assistance, and more. Once the program is transferred to OHCS, low-income seniors will have a wider array of services from one agency.

Next year, the ERA program will be the same as it is this year. You must send us a Form 90R no later than July 1, 2016. If you qualify, you will receive a reimbursement check in November 2016.

We'll send you a letter in late 2016 with more information about the upcoming changes. That letter will provide more details about the program changes and information about the new application process with OHCS.

You qualify for ERA if *all* the following are true:

- You or your spouse were age 58 or older on December 31, 2015; **and**
- You and your spouse's household income was under \$10,000; **and**
- You paid more than 20 percent of your household income for rent, fuel, and utilities (see "Special instructions" on this page); **and**
- The total value of you and your spouse's household assets is \$25,000 or less (if you or your spouse are age 65 or older on December 31, there is no limit on the value of household assets); **and**
- You rented an Oregon residence that was subject to property tax or PILOT; **and**
- You lived in Oregon on December 31; **and**
- You didn't own your residence on December 31 (if you live in a manufactured home, see page 2).

Household income includes all taxable and nontaxable income. See page 2.

Fuel and utilities include the amount you paid in 2015 for lights, water, garbage, sewer, and heating. Don't include food expenses or payments for telephone, cable TV, or internet access.

Household assets include real and personal property. See the list on Form 90R.

When do I file Form 90R?

Claim year	File by
2015	July 1, 2016

Where do I send Form 90R?

ERA CLAIMS
PO Box 14700
Salem OR 97309-0930

When will I get my assistance check?

If you file Form 90R by July 1, 2016, your ERA check will be mailed to you in November.

Fraudulent claims

Filing a fraudulent Form 90R is against the law. You could be charged with a class C felony. You could be fined up to \$100,000 and serve a jail sentence. You would also be required to pay back twice the amount you received plus interest.

Special instructions

Same-sex married couples. The Oregon Department of Revenue recognizes same-sex married couples legally married in Oregon and other jurisdictions as married for Oregon tax purposes. For more information, visit our website at www.oregon.gov/dor.

Single. If you were single on December 31, 2015, list only the rent, fuel, and utilities you actually paid. Don't list any amounts paid by anyone else.

Roommates. Each roommate can file for ERA. The amount of assistance is based on the rent, fuel, utilities, household income, and assets of each person. List the names of all renters and the rent, fuel, and utilities you **alone** paid.

Married—living together. If you were married and living together on December 31, you must file jointly. The assistance is based on the rent, fuel, utilities, household income, and assets of both people.

Married—living apart. If you were married and permanently living apart on December 31, you may file separately. List only the rent, fuel, and utilities you paid. File jointly if you are only temporarily living apart.

Deceased persons. You can't file a Form 90R for a deceased person.

Clergy. Members of the clergy who live in housing provided by the church may be eligible for assistance. You qualify if you paid rent **and the property was subject to Oregon property tax.**

Your minister's rental allowance must be included in household income even if it isn't taxable.

Apartment managers. Include only the rent you actually paid on the Form 90R rent schedule. Don't include the value of free rent.

Special living places

The amount of assistance depends on the kind of housing you lived in. **Note: If your residence is exempt from property taxes, you aren't eligible to file for ERA** unless the property owners make a PILOT. Contact your landlord if you don't know if your residence is subject to property tax or PILOT.

Partially exempt property. If your residence is partially exempt from property taxes, you are allowed to file an ERA claim based on the percentage that is subject to Oregon property taxes. For example, if the property you rent is 75 percent exempt from property taxes, you may file a claim based on 25 percent of the rent you actually paid.

Manufactured homes. You are allowed to file a claim based on the rent you actually paid for your manufactured home, your land, or both. If you owned both on December 31, you don't qualify for ERA.

Low-income housing. You can file for ERA only on the rent you actually paid. **Note:** If your low-income housing is exempt from property taxes, you can't file for ERA unless the owners make a PILOT.

Nursing home residents. If you lived in a nursing home, you may file for ERA. Nursing home payments include medical care and other expenses, not just rent. Generally, 20 percent of your total payment is considered rent, and 3 percent is considered fuel and utilities.

If you lived in a nursing home on December 31, while your spouse rented a separate residence, each of you can file a separate Form 90R for assistance. You may file for assistance based on your nursing home rent if it is subject to property tax. Show only your own household income on Form 90R. Your spouse will file a separate Form 90R.

If you lived in a nursing home on December 31, and your spouse lived in a home you owned, you may file for assistance based on your nursing home rent. Show only your own household income on Form 90R. Your spouse doesn't qualify for ERA.

Retirement/care home or facility. Generally, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities.

Group homes. Generally, 60 percent of your total payment is considered rent, and 10 percent is considered fuel and utilities. **Note:** If your group home is exempt from property taxes, you can't file for ERA.

Boarders. Generally, 60 percent of your room and board payment is considered rent, and 10 percent is considered fuel and utilities.

Renting from relatives. If you pay rent to a relative for the right to occupy the property, you may qualify for ERA. You must have a signed rental agreement and the relative you pay rent to must report the rental income. Keep a copy of the signed agreement along with your rent receipts for your records.

Licensed trailers. If you lived in a licensed travel trailer that's not on the county property tax rolls, and you rented the land, you may file a claim based on the land rent you paid.

You don't qualify for ERA if you lived in:

- Cooperative housing; or
- A nonprofit home for the elderly.

Form 90R instructions

Name and address section

Clearly print or type your name, address, Social Security number, and date of birth on Form 90R.

Important—If your address changes before November 2016, notify us. See page 4 for numbers to call.

Date of birth. You or your spouse must be age 58 or older as of December 31, 2015 to qualify for ERA. **You**

must enter the date of birth for yourself and your spouse on Form 90R or your claim may be denied.

Household income

Household income includes taxable and nontaxable income of both spouses living in the same household. It doesn't include your spouse's income if you were permanently living apart on December 31. It also doesn't include income of any other person living with you, except your spouse.

Use Form 90R lines 1–19 to figure your household income. See pages 4–6 for a household income checklist.

Nonresidents and part-year residents who lived in Oregon on December 31, 2015. Include all taxable and nontaxable income for the **entire** year. Include income from sources inside and outside Oregon.

Line instructions

Instructions are for lines not fully explained on the form.

Note: You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12.

Work and investment income

Fill in the total amount received during the year.

2. **Interest and dividends.** Fill in your total taxable and nontaxable interest and dividends. Don't include "return of capital" dividends or insurance policy "return of premium" dividends.

Note for lines 3, 4, and 6:

- If you had a net loss, it is limited to \$1,000.
 - Include income from partnerships and S corporations.
 - Don't reduce these items by net operating loss carryovers and carrybacks.
 - Limit the combined total of your depreciation, depletion, and amortization deductions to \$5,000.
5. **Total gain on property sales.** Fill in your total gain from any property sales: stocks, bonds, land, or other property. If you had a net loss, you can subtract up to \$1,000. Don't include any gain you deferred or excluded from the sale of your house.

Retirement income

For each of the following, fill in the total amount you received during the year.

9. **Social Security, Supplemental Security Income (SSI), Social Security Disability Insurance (SSDI), and railroad retirement.** Fill in the **total** taxable and nontaxable Social Security, SSI, SSDI, and Railroad Retirement Board benefits

you received in 2015. Include Social Security **before** any Medicare premium deductions. Don't include reimbursed medical expenses. Include any amounts you received in your name from Social Security for the benefit of a minor child.

10. **Pensions and annuities.** Fill in the total pension and annuity income you received in 2015. **Federal pensions:** Be sure to include your **total** taxable and nontaxable pension income. Don't include your contribution to the plan. Include lump-sum distributions and death benefits.

Other income

12. **Department of Human Services (DHS) benefits.** Fill in the **total** amount of public assistance you received. Include amounts received from Seniors and People with Disabilities. Also include Temporary Assistance for Needy Families (TANF). You should have received an Assistance Summary statement that shows the amount you received. **Don't include:**

- Special Shelter Allowance portion of TANF.
- Amounts for food stamps or surplus foods.
- Payments for medical care, drugs, medical supplies, and services related to medical care for which you received no direct payment.
- In-home services approved by the Oregon Department of Human Services.
- Reimbursement of expenses from participating in work or training programs.

If you receive public assistance benefits for your nursing home costs, include 23 percent of that payment as public assistance income. Generally, 23 percent of the payment is rent plus utilities and fuel (see "Special living places" on page 2). Don't include payments to your nursing home for medical care, drugs, or medical supplies.

14. **Veteran's and military benefits.** Fill in your **total** taxable and nontaxable veteran's benefits, GI Bill benefits, family allowances, and educational allowances.
15. **Family support, gifts, and grants.** Add **all** the gifts, grants, and scholarships you received. Include any amounts you received from others to help pay your expenses. You can exclude up to \$500 from household income. Don't include federal grants to improve your home.
16. **Other sources.** See the household income checklist on page 4.

21. Household assets.

Single or married—living apart. Complete the household assets list on the back of your Form 90R. If the total value of your household assets is more than \$25,000 you don't qualify for ERA.

Married—living together. Complete the household assets list on the back of your Form 90R. If the total value of both your household assets combined is more than \$25,000, you don't qualify for ERA. Include property you own together and separately.

Note: Examples of items **not** to include are: TVs, computers, cars, furniture, appliances, jewelry, and bicycles. (This isn't intended to be a complete list.)

Qualifying rent

22. Total Oregon rent you paid during 2015.

Include all Oregon rent you paid for each residence you rented in 2015. Rent doesn't include advance rent or deposits for keys, cleaning, or security. Keep your rent receipts for at least three years.

If the property you rented was partially exempt from property taxes, or you lived in a nursing home, retirement/rest home or center, group home, or pay room and board, only a portion is qualifying rent. See "Special living places" on page 2.

23. Special Shelter Allowance (TANF).

Did you receive TANF? If you did, the Assistance Summary statement you received shows the amount of your TANF. Fill in the amount from the notice on this line. This allowance is an advance payment of ERA and will reduce the amount of your assistance.

24. Fuel and utilities.

Include the amount you paid during 2015 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include amounts for telephone, cable, or internet.

If the total of lines 22 and 24 is 20 percent or less of your total household income on line 20, then you don't qualify.

If you lived in a nursing home, retirement/rest home or center, group home, or paid room and board, see "Special living places" on page 2.

25. Nursing home, retirement/care home or facility, or group home.

Check the box that applies. Generally, a nursing home provides medical care, but retirement/care homes or centers and group homes don't.

ERA payment. We will figure your assistance amount for you. Remember your assistance payment will be reduced by any TANF you received in 2015.

Sign and mail Form 90R

Before you mail Form 90R, check for the following:

- ✓ Were you **or** your spouse age 58 or older on December 31? Did you fill in your date of birth and your spouse's date of birth?
- ✓ Did you and your spouse sign and date Form 90R?
- ✓ Did you complete the entire form? An incomplete claim could delay your assistance until next year.

Remember—You must file Form 90R by July 1, 2016 so we can process and issue your payment in November 2016.

Important: The Oregon Legislature made changes to improve the Elderly Rental Assistance (ERA) program.

In 2017, the ERA program will move to Oregon Housing and Community Services (OHCS). OHCS has programs to help Oregonians with housing and rent assistance, energy assistance, and more. Once the program is transferred to OHCS, low-income seniors will have a wider array of services from one agency.

Next year, the ERA program will be the same as it is this year. You must send us a Form 90R no later than July 1, 2016. If you qualify, you will receive a reimbursement check in November 2016.

Have questions? Need help?

General tax information..... 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.

OHCS www.oregon.gov/ohcs
Salem..... (503) 986-2000
Toll free from an Oregon prefix 1 (800) 453-5511

Household income checklist

Use this list to decide if an item must be included in total household income.

Alimony and separate maintenance	Yes
Annuities and pensions (reduced by cost recovery)	Yes
Business income (reduced by expenses) (losses limited to \$1,000)	Yes
Cafeteria plan benefits	No
Capital loss carryover	No
Capital losses (in year determined) (losses limited to \$1,000)	Yes
Child support	Yes
Child support included in public assistance	Yes
Clergy's rental or housing allowance, in excess of expenses claimed to determine federal AGI	Yes
Compensation for services performed	
Back pay	Yes
Bonuses	Yes
Clergy's fees	Yes
Commissions	Yes
Director's fees	Yes
Fees in general (trustee, executor, jury duty)	Yes
Lodging for convenience of employer	No
Meals for convenience of employer	No
Salaries	Yes
Severance pay	Yes
Tips	Yes
Wages	Yes
Deferred compensation	
Contributions made	No
Payments received	Yes
Depletion in excess of basis	Yes
Depreciation, depletion, and amortization in excess of \$5,000	Yes
Disability income (entire amount)	Yes
Dividends, taxable and nontaxable	Yes
Credit union savings account "dividends" (interest)	Yes
Insurance policy "dividends" (return of premium)	No
Return of capital dividends	No
Stock dividends	Yes
Tax-exempt dividends	Yes
Earned income credit, advanced	No
Estate and trust income (also see Inheritance) (losses limited to \$1,000)	Yes

Farm income (reduced by expenses)

(losses limited to \$1,000)	Yes
Agricultural program payments	Yes
Patronage dividends	Yes
Proceeds from sale of crops/livestock	Yes
Rents	Yes
Sale of services	Yes

Fellowships

Foreign income (nontaxable)

Foster child care (reduced by expenses)

Funeral expenses received

Gains on sales (receipts less cost)

 Excluded gain for Oregon on sale of home

Gambling winnings (before losses)

Gifts and grants (totaling more than \$500)

 Cash

 Gifts from spouse/RDP in the same household

 Gifts other than cash (report at fair market value)

 Payment of indebtedness by another

Grants and payments by foreign governments (nontaxable)

Grants by federal government for rehabilitation of home

Gratuities

Hobby income

Honorariums

Individual retirement arrangement (IRA)

Conventional IRA

 Payments received

 Payments contributed

 Rollovers or conversions not included in AGI

 Rollovers or conversions included in AGI

Roth IRA

 Payments received

 Payments contributed

 Rollovers or conversions not included in AGI

 Rollovers or conversions included in AGI

Inheritance

 From spouse who resided with you

Insurance proceeds

 Accident and health

 Disability payments

 Employee death benefits

 Life insurance

 Personal injury damages (less attorney fees)

 Property damage if included in federal income

 Reimbursement of medical expense

 Sick pay (employer sickness and injury pay)

Strike benefits	Yes	Surplus food	No
Unemployment compensation	Yes	Temporary assistance to needy families... Yes	
Workers' compensation.....	Yes	Women, infants, and children	
Interest, taxable and nontaxable	Yes	program (WIC)	No
Contracts	Yes	Railroad retirement board benefits	Yes
Municipal bonds and other securities.....	Yes	Refunds	
Savings accounts	Yes	Earned income credit	No
Tax-exempt interest.....	Yes	Federal tax.....	No
U.S. savings bonds	Yes	Property tax	No
Losses on sales (to extent used in		Oregon income tax.....	No
determining AGI) (limited to \$1,000)	Yes	Other states' income tax (if in federal AGI) ...	Yes
From sales of real or personal		Prior-year rental assistance payment	No
property (nonbusiness)	No	Reimbursements (in excess of expenses) ...	Yes
Lottery winnings	Yes	Rental allowances paid to ministers	
Lump-sum distribution (less cost		not included in federal AGI	Yes
recovery)	Yes	Rental and royalty income (reduced by	
Military and veteran's benefits		expenses) (losses limited to \$1,000)	Yes
(taxable and nontaxable)		Residence sales (see gains on sales)	Yes
Combat pay	Yes	Retirement benefits (see pensions and	
Disability pensions	Yes	Social Security)	Yes
Educational benefits (GI Bill).....	Yes	Scholarships (totaling more than \$500)	Yes
Family allowances.....	Yes	Sick pay	Yes
Pensions.....	Yes	Social Security (taxable and nontaxable) ...	Yes
Net operating loss carryback and carryover ...	No	Children's benefits paid to parent	Yes
Partnership income (reduced by		Children's benefits paid to your child.....	No
expenses) (losses limited to \$1,000)	Yes	Disability pension	Yes
Parsonage (rental value) or housing		Medicare payments of medical expenses	No
allowance in excess of expenses		Medicare premiums deducted from	
used in determining federal AGI	Yes	Social Security	Yes
Pensions and annuities (taxable and		Old-age benefits.....	Yes
nontaxable) (reduced by cost		Social Security disability insurance	
recovered in the current year)	Yes	(SSDI)	Yes
Prizes and awards	Yes	Supplemental security income (SSI).....	Yes
Public assistance benefits	Yes	Survivor benefits	Yes
Aid to blind and disabled	Yes	Stipends (totaling more than \$500)	Yes
Child care payments.....	Yes	Strike benefits	Yes
Child support included in public		Support from parents who don't live	
assistance.....	Yes	in your household	Yes
Direct payments to nursing home	No	Trust income	Yes
Food stamps (or cash payments in lieu		Unemployment compensation	Yes
of food stamps)	No	Wages	Yes
Fuel assistance	No		
In-home services approved by the			
Department of Human Services	No		
Medical payments to doctors	No		
Oregon supplemental income			
program (OSIP)	Yes		
Payments for medical care, drugs,			
medical supplies, and services for			
which no direct payment is received	No		
Reimbursements of expenses paid or			
incurred by participants in work			
or training programs.....	No		
Special shelter allowance	No		



90R Oregon Elderly Rental Assistance 2015

For department use only		
Date received		
You must fill in your date of birth in order to receive assistance.		

First name and initial		Last name		Enter your Social Security no. (SSN)	Date of birth (mm/dd/yyyy)		
Spouse's first name and initial		Spouse's last name if joint claim		Enter spouse's Social Security no. (SSN)	Date of birth (mm/dd/yyyy)		
Current mailing address					Department use only		
					1	2	3
City		State	ZIP code	Phone			

Work and investment income—Totals for the entire year

1 Wages, salaries, and other pay for work	1		.00
2 Interest and dividends (total taxable and nontaxable) ...	2		.00
3 Business net income (loss limited to \$1,000)	3		.00
4 Farm net income (loss limited to \$1,000)	4		.00
5 Total gain on property sales (loss limited to \$1,000) ..	5		.00
6 Rental net income (loss limited to \$1,000)	6		.00
7 Other income from your federal return. Identify	7		.00
8 Add lines 1 through 7	8		.00

Retirement income—Totals for the entire year

9 Social Security, supplemental security income (SSI), railroad retirement (taxable and nontaxable)	9		.00
10 Pensions and annuities (see instructions)	10		.00
11 Add lines 9 and 10	11		.00

Other income—Totals for the entire year

12 DHS benefits (public assistance not including food stamps)	12		.00
13 Unemployment benefits	13		.00
14 Veteran's and military benefits	14		.00
15 Family support, gifts, and grants: Total received minus \$500 ..	15		.00
16 Other sources: Identify	16		.00
17 Add lines 12 through 16	17		.00
18 Add lines 8, 11, and 17	18		.00
19 Adjustments to income from federal Form 1040, line 36 or federal Form 1040A, line 20	19		.00
20 Your total household income. Line 18 minus line 19. If your household income is \$10,000 or more, STOP HERE You don't qualify for elderly rental assistance	20		.00
21 Your total household assets. Fill in your total household assets from the back of this form. (If you or your spouse are age 65 or older, the limitations do not apply. Fill in -0- on line 21.) If your household assets exceed \$25,000, STOP HERE You don't qualify for elderly rental assistance	21		.00

Qualifying rent

22 Total Oregon rent you paid during 2015 (from box 7 of rent schedule on the back)	22		.00
23 Special shelter allowance (see page 4)	23		.00
24 Total fuel and utilities only (not telephone). Don't include rent (see page 1)	24		.00
25 Check the box if you paid rent to a: <input type="checkbox"/> nursing home <input type="checkbox"/> retirement/care home or facility <input type="checkbox"/> group home			

Under penalties for false swearing, I declare that I have examined this claim, including accompanying schedules and statements. To the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

➡ Sign here ➡	Your signature	Date	Signature of preparer other than taxpayer		License number	
	X		Address			
	Spouse's signature (If filing jointly, BOTH must sign)	Date				
	X		City	State	Zip code	

Mail your completed 90R to: ERA claims, PO Box 14700, Salem OR 97309-0930



Rent schedule

List the places you rented in Oregon during 2015. Attach additional schedules if needed.

Residence A

1. Your street address, city, state, ZIP code

Address			
City	State	Zip code	

2. Full name of each roommate

3. Landlord's name, street address, city, state, ZIP code, and phone

First name	Last name		
Address			
City	State	Zip code	
Phone			

Residence B (if needed)

Address			
City	State	Zip code	

First name	Last name		
Address			
City	State	Zip code	
Phone			

4. **2015** rental period

From:	To:
-------	-----

From:	To:
-------	-----

5. Rent you paid per month5A \$00 5B \$00

6. Total rent you paid (per address)6A \$00 6B \$00

7. **Total rent paid in 2015.** Add boxes 6A and 6B and enter the total here.

Also enter this amount in box 22 on the front of this form.....7 \$00

2015 household assets list

Use fair market value of your assets as of December 31, 2015. If you or your spouse are age 65 or older, this list is **not** required.

1. **Real property** (includes fair market value of mobile home) \$00

2. **Personal property:**

A. Money on hand: Currency, checks, or others (identify) \$00

B. Money on deposit:

Checking and savings account \$00

Certificates of deposit or others (identify) \$00

C. Funds on deposit:

Funds accruing due to death of the insured where withdrawal is at your option (insurance) \$00

Funds accruing due to original maturity of a policy contract where withdrawal is at your option \$00

D. Money owed to you: Personal or business notes receivable or others (identify) \$00

E. Value of shares of stock:

Capital, common, and preferred \$00

Shares in mutual funds and investment trusts or others (identify) \$00

F. Value of assets or property used in a trade or business in which you or your spouse

have an ownership interest \$00

Total household assets. Fill in the total here and on line 21 on the front of this form \$00