

2014 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 are not eligible for ERA unless the property owner makes a “payment in lieu of tax” (PILOT). You must file a Form 90R to receive ERA.

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

- You or your spouse/registered domestic partner (RDP) were age 58 or older on December 31, 2014; **and**
- You and your spouse’s/RDP’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/RDP’s household assets is \$25,000 or less (if you or your spouse/RDP 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 2014 for lights, water, garbage, sewer, and heating. Do not include food expenses or payments for telephone, cable TV, or internet access.

Household assets include real and personal property described on page 4. See the list on Form 90R.

When do I file Form 90R?

Claim Year	File By	Accepted Until
2014	July 1, 2015	July 1, 2018

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, 2015, your ERA check will be mailed to you in November. If your Form 90R is filed **after** July 1, your check can’t be issued until November 2016.

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, 2014, list only the rent, fuel, and utilities you actually paid. Do not 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/RDP—living together. If you were married/RDP 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/RDP—living apart. If you were married/RDP 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 cannot 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 is not 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 are not 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/RDP 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/RDP will file a separate Form 90R.

If you lived in a nursing home on December 31, and your spouse/RDP 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/RDP 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 2015, notify us. See page 4 for numbers to call.

Date of birth. You or your spouse/RDP must be age 58 or older as of December 31, 2014 to qualify for ERA. **You must enter the date of birth for yourself and your spouse/RDP on Form 90R or your claim may be denied.**

Household income

Household income includes taxable and nontaxable income of both spouses/RDPs living in the same household. It doesn't include your spouse's/RDP'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/RDP.

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, 2014. 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.
 - Do not 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 2014. Include Social Security **before** any Medicare premium deductions. Do not 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 2014. **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/RDP—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/RDP—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 is not intended to be a complete list.)

Qualifying rent

22. Total Oregon rent you paid during 2014.

Include all Oregon rent you paid for each residence you rented in 2014. 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 2014 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 2014.

Sign and mail Form 90R

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

- ✓ Were you **or** your spouse/RDP age 58 or older on December 31? Did you fill in your date of birth and your spouse's/RDP's date of birth?
- ✓ Did you and your spouse/RDP 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, 2015 so we can process and issue your payment in November 2015.

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.

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..... Yes

Foreign income (nontaxable)..... Yes

Foster child care (reduced by expenses) No

Funeral expenses received..... No

Gains on sales (receipts less cost) Yes

Excluded gain for Oregon on sale of home No

Gambling winnings (before losses) Yes

Gifts and grants (totaling more than \$500)

Cash Yes
 Gifts from spouse/RDP in the same
 household..... No
 Gifts other than cash (report at fair
 market value) Yes
 Payment of indebtedness by another Yes

Grants and payments by foreign

governments (nontaxable) Yes

Grants by federal government for

rehabilitation of home..... No

Gratuities Yes

Hobby income Yes

Honorariums Yes

Individual Retirement Arrangement (IRA)*Conventional IRA*

Payments received Yes
 Payments contributed..... No
 Rollovers or conversions not included in AGI No
 Rollovers or conversions included in AGI Yes

Roth IRA

Payments received No
 Payments contributed..... Yes
 Rollovers or conversions not included in AGI No
 Rollovers or conversions included in AGI Yes

Inheritance Yes

From spouse/RDP who resided with you No

Insurance proceeds

Accident and health Yes
 Disability payments..... Yes
 Employee death benefits Yes
 Life insurance Yes
 Personal injury damages (less
 attorney fees) Yes
 Property damage if included in
 federal income Yes
 Reimbursement of medical expense No
 Sick pay (employer sickness and
 injury pay) Yes
 Strike benefits Yes
 Unemployment compensation Yes
 Workers' compensation Yes

Interest, taxable and nontaxable Yes

Contracts Yes
 Municipal bonds and other securities..... Yes
 Savings accounts Yes
 Tax-exempt interest..... Yes
 U.S. Savings Bonds..... Yes

Losses on sales (to extent used in determining AGI) (limited to \$1,000)	Yes
From sales of real or personal property (nonbusiness)	No
Lottery winnings	Yes
Lump-sum distribution (less cost recovery)	Yes
Military and veteran's benefits (taxable and nontaxable)	
Combat pay	Yes
Disability pensions	Yes
Educational benefits (GI Bill)	Yes
Family allowances	Yes
Pensions	Yes
Net operating loss carryback and carryover ..	No
Partnership income (reduced by expenses) (losses limited to \$1,000)	Yes
Parsonage (rental value) or housing allowance in excess of expenses used in determining federal AGI	Yes
Pensions and annuities (taxable and nontaxable) (reduced by cost recovered in the current year)	Yes
Prizes and awards	Yes
Public assistance benefits	Yes
Aid to blind and disabled	Yes
Child care payments	Yes
Child support included in public assistance	Yes
Direct payments to nursing home	No
Food stamps (or cash payments in lieu of food stamps)	No
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
Surplus food	No
Temporary assistance to needy families ..	Yes
Women, Infants, and Children program (WIC)	No
Railroad Retirement Board benefits	Yes
Refunds	
Earned income credit	No
Federal tax	No
Property tax	No
Oregon income tax	No
Other states' income tax (if in federal AGI) ...	Yes
Prior-year rental assistance payment	No
Reimbursements (in excess of expenses) ..	Yes
Rental allowances paid to ministers not included in federal AGI	Yes
Rental and royalty income (reduced by expenses) (losses limited to \$1,000)	Yes
Residence sales (see gains on sales)	Yes
Retirement benefits (see pensions and Social Security)	Yes
Scholarships (totaling more than \$500)	Yes
Sick pay	Yes
Social Security (taxable and nontaxable) ..	Yes
Children's benefits paid to parent	Yes
Children's benefits paid to your child	No
Disability pension	Yes
Medicare payments of medical expenses	No
Medicare premiums deducted from Social Security	Yes
Old-age benefits	Yes
Social Security Disability Insurance (SSDI)	Yes
Supplemental Security Income (SSI)	Yes
Survivor benefits	Yes
Stipends (totaling more than \$500)	Yes
Strike benefits	Yes
Support from parents who don't live in your household	Yes
Trust income	Yes
Unemployment compensation	Yes
Wages	Yes

90R Oregon Elderly Rental Assistance 2014

For department use only

Date received

You must fill in your date of birth in order to receive assistance.

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

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/RDP 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 2014 (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 no.
	X		Address		
	Spouse's/RDP's signature (If filing jointly, BOTH must sign)	Date	City		State Zip code
	X				

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

Rent schedule

List the places you rented in Oregon during 2014. 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 telephone

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. **2014** 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 2014.** 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

2014 household assets list

Use fair market value of your assets as of December 31, 2014. If you or your spouse/RDP 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/RDP

have an ownership interest..... \$00

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

90R Oregon Elderly Rental Assistance 2014

For department use only

Date received

You must fill in your date of birth in order to receive assistance.

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

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/RDP 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 2014 (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 no.
	X		Address	
	Spouse's/RDP's signature (If filing jointly, BOTH must sign)	Date	City	State Zip code
	X			

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

Rent schedule

List the places you rented in Oregon during 2014. 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 telephone

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. **2014** 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 2014.** 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

2014 household assets list

Use fair market value of your assets as of December 31, 2014. If you or your spouse/RDP 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/RDP

have an ownership interest..... \$00

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