

Department of Revenue: Property Tax

Department

Search

About Us

Contact Us

Forms

Publications

Appeals

Appraiser Registration

Cartography/Maps

Exemption

Grapevine

Industrial Property

Local Budget

Personal Property

Property Tax Deferral

Statistics

Timber

Utility Property

Salmon Fishery Curtailment or Closure

Frequently Asked Questions

I heard that federal officials have declared a ban on all commercial and most recreational salmon fishing this year in ocean waters off Oregon. How does this affect my tax situation?

When the salmon fishery is closed or severely curtailed, current tax law provides for the following relief:

- If you currently owe a debt that the Department of Revenue collects, you may qualify for relief, including:
 - penalty waivers,
 - payment plans,
 - settlement offers,
 - garnishment reductions,
 - extensions of time to file taxes.
- If you are an individual business owner and your business has losses, you may be able to apply those losses to earlier, profitable years to receive refunds of federal and state income taxes you paid in the last three years. Corporations may carry those losses forward to future years.
- If you want to start your business over in a distressed area, some tax-incentive programs, such as exempting certain income from taxation, are available.
- If your income is lower than expected as a result of this emergency, you may be eligible for refundable credits, such as:
 - The federal Earned Income Credit (EIC) that helps offset payroll taxes withheld from lower-income workers' pay.
 - The Working Family Child Care credit that helps offset the cost of placing young children in daycare.
- For profitable businesses, you may be eligible for certain business tax credits. Visit our website for a [summary of credits available to corporations](#) or a [summary of credits available to individuals](#).
- Federal legislation has been established and may provide federal grants to help offset the economic losses incurred by fishing communities, Indian tribes, businesses, individuals, and other entities affected by the West Coast salmon fisheries closure.
 - The Pacific States Marine Fisheries Commission is responsible for the distribution of disaster relief funds. Visit their [website](#) for general information and for the disaster relief application forms.

I owe a debt to the state that I will have difficulty paying. How do I set up a payment plan?

Call us at 1-800-356-4222 (toll-free from an Oregon prefix) or 503-378-4988 (Salem) to set up a payment plan. We can make payment plans to extend over any amount of time as long as you pay the full amount you owe in less than one year. If you need more than one year to pay off your account, you must complete a [Statement of Financial Conditions](#) form to help us determine the amount you can afford to pay.

What is a settlement offer and how do I apply?

A settlement offer process is available when we cannot collect in full the amount you owe. The goal of the settlement offer is to achieve a settlement that is best for you and for the department. Approval of a settlement offer is based on your ability to pay and the costs of collection. It is a process that continues over time, and is intended to give you a fresh financial start.

To file for a settlement offer, you need to complete an [Application for Settlement Offer](#). After

completing the form, return it to the address on the form. If you have been working with a department agent, send your completed form to that person.

I'm being garnished and I can't afford the payments because my household income has decreased severely. Is there any relief from the garnishment?

If you have been working with an agent, please call that person. We can reduce your garnishment in some cases. You must complete a [Statement of Financial Conditions](#) so that we can determine whether a reduced garnishment is appropriate. You may also call our main office, 1-800-356-4222 (toll-free from an Oregon prefix) or 503-378-4988 (Salem); Fax, 503-945-8738; or TTY, 800-886-7204.

How do I request a waiver of penalty?

Write us a letter asking for a waiver of penalty. Explain any facts and circumstances that caused a penalty to be imposed. You must file this waiver request within one year of paying the account in full. Send your request to:

Oregon Department of Revenue
COR-TROL Attn: Waiver requests
PO Box 14999
Salem OR 97301

How do I apply my current business loss to previous tax years and get refunds?

If you are an individual business owner with a business loss (net operating loss or NOL), you may amend your returns for the five years immediately before the loss year. You may have an Oregon NOL without having a federal NOL, or vice versa. Your Oregon NOL is calculated using federal methods and definitions. See the [2008 Oregon Publication 17-1/2](#), page 69, for instructions on how to calculate your Oregon NOL. Use the [Oregon Amended Schedule](#) to claim refunds of state income taxes paid. For federal information, get [federal Publication 536](#), Net Operating Losses for information about amending your federal return to claim a refund.

Corporations cannot file amended returns to claim refunds but may carry forward the loss, claiming it on future year tax returns.

I've decided to get out of the fishing business. Are there any incentives for starting a new business in my county?

The Economic and Community Development Department has a program for taxpayers wanting to establish new businesses in distressed areas. Under that program, part of your income may be exempt from Oregon income tax. For more information, visit the [Oregon Investment Advantage](#) website.

My income is mostly from salmon fishing and will be much lower this year because of the closure. Can the Department of Revenue give me any cash assistance? Can I file for refunds?

If your income is lower than previous years' income, you may qualify for refundable credits, such as the federal Earned Income credit (EIC), the Oregon EIC, or the Oregon Working Family Child Care credit. These credits are refundable for tax year 2008. This means you can get a refund even if you don't owe any tax. If you have wage income, you may want to reduce state income tax withholding amounts.

How do I qualify for the Working Family Child Care credit?

You will find information about the Oregon Working Family Child Care credit on our Web site. Residents use [Schedule WFC-40](#) to claim the credit. See page 38 of the [Full-year resident tax booklet](#) instructions for more information on how to qualify for this refundable credit.

How do I qualify for the Earned Income credit (EIC)?

Visit www.irs.gov for information on qualifying for the federal EIC. If you qualify for the federal EIC, you also qualify for the Oregon EIC. Oregon's EIC is 6 percent of the federal EIC. EIC is a refundable credit.

General Contact Information

Website: www.oregon.gov/DOR

1-800-356-4222 (toll-free from an Oregon prefix)
503-378-4988 (Salem)
TTY: 800-886-7204
Asistencia en español: 503-945-8618 or 1-800-356-4222
FAX: 503-945-8738

Newport Field Office
119 NE 4th Street, Suite 4
Newport, Oregon

Coos Bay Field Office
1155 S 5th Street, Suite A
Coos Bay, Oregon

Page updated: January 20, 2009

[Text Only](#) | [State Directories](#) | [Agencies A to Z](#) | [Site Map](#) | [About Oregon.gov](#) | [Oregon.gov](#)

[File Formats](#) | [Oregon Administrative Rules](#) | [Oregon Revised Statutes](#) | [Privacy Policy](#) | [Web Site Feedback](#)



Adobe Reader is required to view PDF files. Click the "Get Adobe Reader" image to get a free download of the reader from Adobe.