

2009 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 elderly rental assistance.

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, 2009; **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, 2009, 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, 2009; **and**
- You didn’t own your residence on December 31, 2009 (if you live in a manufactured home, see page 2).

Household income includes all taxable and nontaxable income. See page 3.

Fuel and utilities includes the amount you paid during the year for lights, water, garbage, sewer, and heating. Do not include food expenses or the amount you paid for telephone, cable television, or internet access.

Household assets include real and personal property described on page 5. See the list on the back of Form 90R.

When do I file Form 90R?

Claim Year	File By	Accepted Until
2009	July 1, 2010	July 1, 2013
2008	—	July 1, 2012
2007	—	July 1, 2011
2006	—	July 1, 2010

Where do I send Form 90R?

Mail your Form 90R to:

ERA CLAIMS
PO Box 14700
Salem OR 97309-0930

When will I get my assistance check?

If you file Form 90R by July 1, 2010, your ERA check will be mailed to you in November 2010. If your Form 90R is filed **after** July 1, 2010, your ERA claim will not be processed this year and your check can’t be issued until November 2011.

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

Single. If you were single on December 31, 2009, list only the rent, fuel, and utilities you actually paid. Do not list any amounts paid for you 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 who files Form 90R. List the name(s) of the other renter(s) on the rent schedule and the rent, fuel, and utilities you **alone** actually paid.

Recently married/registered. Did you marry or register your domestic partnership during 2009? If so, you must file jointly. Include the rent, fuel, and utilities for places you rented both separately and together.

Married/RDP—living together. If you were married/RDP and living in the same residence or facility on December 31, 2009, you must file jointly. The assistance is based on the rent, fuel, utilities, household income, and assets of both spouses/RDPs.

Married/RDP—living apart. If you were married/RDP and permanently living apart on December 31, 2009, you may file separately. List only the rent, fuel, and utilities you actually 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 for ERA if you paid rent for the use of the housing, **and the property was subject to Oregon property tax.**

Your minister's rental allowance must be included in household income even if the allowance is excluded from federal adjusted gross income (AGI).

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

Special living places

The amount of assistance may depend 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 payment in lieu of tax (PILOT). Contact your landlord or the county assessor 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 of property 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 the manufactured home and the land on December 31, 2009, 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 property owners make a "payment in lieu of tax" (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. You may claim a higher percentage if you can show it is correct.

If you lived in a nursing home on December 31, 2009, 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. Show only your own household income on Form 90R. Your spouse/RDP will file a separate Form 90R. Check with the nursing home to make sure it is subject to property tax.

If you lived in a nursing home on December 31, 2009, but 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. You may claim a higher percentage if you can show it is correct.

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. You may claim a higher percentage if you can show it is correct.

Renting from relatives. If you pay rent to a relative for the right to occupy property owned by your relative, you may qualify for ERA. You must have a signed rental agreement and the relative you pay rent to must report the rental income on his or her tax return. Keep a copy of the signed agreement

along with your rent receipts for your records. We may request them at a later date.

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 rent you actually paid for the land only.

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

- Cooperative housing **or**
- A nonprofit home for the elderly **or**
- A condominium, a house, or an apartment you owned

If you lived in one of the above types of housing, you're a homeowner, not a renter.

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 2010, notify the Department of Revenue. See page 6 for numbers to call.

Date of birth. You or your spouse/RDP must be age 58 or older as of December 31, 2009, to qualify for ERA. **You must enter your date of birth and your spouse's/RDP's date of birth at the top of 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. Some of the household income items come from your federal tax return, if you filed an income tax return, and other items come from your personal records. See pages 6–8 for a household income checklist.

Nonresidents and part-year residents who lived in Oregon on December 31, 2009. Include all taxable

and nontaxable income for the **entire** year. Include income from Oregon sources and income from sources outside of Oregon.

Line instructions

Instructions are for lines not fully explained on the form.

Note: Do not fill in cents. You must round off cents to the nearest dollar. For example, \$12.49 becomes \$12.

Work and investment income

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

- 1. Wages, salaries, and other pay for work.** Fill in your wages, salaries, commissions, tips, barter income, fees, and other pay for work.
- 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.
- 3. Business net income.** Fill in your net profit. Net profit is the combined income and losses on all your business schedules. Did you have a net business loss? If so, you can subtract up to \$1,000 of the loss. For lines 3, 4, and 6, see note on page 4.
- 4. Farm net income.** Fill in your net farm profit. Net farm profit is the combined income and losses on all your farm schedules. If you had a net farm loss, you can subtract up to \$1,000 of the loss. For lines 3, 4, and 6, see note on page 4.
- 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. In some cases, you may have a difference between Oregon basis and federal basis. You will need to refigure your gain or loss for the assets, using the Oregon basis.
- 6. Rental net income.** Fill in your rental net income. Rental net income is the combined income or losses from all your rentals. If you had a net loss, you can subtract up to \$1,000. For lines 3, 4, and 6, see note below.

Note for lines 3, 4, and 6:

- Include income from partnerships and S corporations.
- Do not reduce these items by net operating loss carryovers and carrybacks.
- If the combined total of your depreciation, depletion, and amortization deductions from all businesses exceed \$5,000, refigure these items, limiting your total deduction to \$5,000.

7. Other income from your federal return. Fill in any other taxable income you received in 2009 that is on your federal return. This includes alimony, awards, bonuses, prizes, gambling winnings, and “other income” from federal Form 1040, line 21. Identify the other income.

Don't include:

- Oregon income tax refunds.
- Federal income tax refunds.
- Unemployment benefits. Instead, enter your unemployment benefits on Form 90R, line 13.

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 2009. Include Social Security **before** any Medicare premium deductions. It is not enough to add up the monthly deposits to your bank account because Medicare premiums have already been taken out of those. Do not include reimbursed medical expenses. Also 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 2009. This will usually be the taxable portion of your pension. **Federal pensions:** Be sure to include your **total** taxable and nontaxable pension income. Don't include your contribution to the plan. You should have a statement, Form 1099-R, from the payer that shows your contribution. Include lump-sum distributions and death benefits.

Other income

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

12. Children, Adults, and Families (CAF). Fill in the **total** amount of public assistance you received. Include assistance you received from Seniors and People with Disabilities. Also include Temporary Assistance for Needy Families. You should have received an Assistance Summary statement that shows the amount you received. **Don't include:**

- Special Shelter Allowance (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 represents your rent plus utilities and fuel (see “Special living places” on page 2). Don't include public assistance payments to your nursing home for medical care, drugs, or medical supplies.

13. Unemployment benefits. Fill in your total unemployment benefits received during the year.

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 together **all** the gifts, grants, and scholarships you received. Include any amounts you received from your children and others to help pay your expenses. You can exclude up to \$500 from household income. Fill in the total in excess of \$500. This also includes gifts and grants from a foreign country. Don't include federal grants to improve your home.

Example: You received \$250 from your child, a \$600 gift, and a \$300 state grant during the

year. You must include a total of \$650 in your household income:

Money received from child	\$ 250
Gift	\$ 600
Grant	\$ 300
Total received	\$ 1,150
Less: exclusion amount	- 500
Include in household income	<u>\$ 650</u>

16. Other sources. Fill in amounts from any other sources of household income. See the household income checklist on page 6.

19. Adjustments to income. Fill in the amount from Form 1040, line 36, or Form 1040A, line 20. If you filed Form 1040EZ, fill in -0-.

21. Household assets. If you or your spouse/RDP are age 65 or older on December 31, 2009, these limitations do not apply to you.

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

Household assets include the fair market value as of December 31, 2009, of the following:

- **Real property**, such as a vacant lot, farm land, mobile home, or rental property.
- **Personal property**, such as money on hand, shares of stock, money owed to you by others, and funds on deposit. Don't include other items or the value of retirement plans.
- **Personal property used in a trade or business** in which you are an owner, such as an automobile, office equipment, inventory, and your percentage of partnership assets.

Note: Examples of other items **not** to include as household assets: TV, DVD player, VCR, personal computer, personal vehicle, furniture, household appliances, wedding ring, and bicycle. (This is not intended to be a complete list.)

Qualifying rent

22. Total Oregon rent you paid during 2009. Complete the rent schedule on the back of Form 90R.

Fill in the Oregon rent you paid during 2009. Include all Oregon rent you paid for each residence you rented in 2009. Rent doesn't include advance rent or deposits for keys, cleaning, or security. Keep your rent receipts with your records for at least three years from the due date of your claim or when you file it, whichever is later.

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 of your payment is considered qualifying rent. See "Special living places" on page 2.

23. Special Shelter Allowance (TANF). Did you receive a Special Shelter Allowance (public assistance)? If you did, the Assistance Summary statement you received will show the amount of your Special Shelter Allowance. Fill in the amount from the notice on this line. This allowance is an advance payment of your ERA claim so it will reduce the amount of assistance you receive.

24. Fuel and utilities. Include the amount you paid during 2009 for lights, water, garbage, sewer, and heating while living in Oregon. **Don't** include the amount you paid for telephone, cable television, or internet access as utilities.

Enter the total on line 24. 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 for ERA.

If you lived in a nursing home, retirement/rest home or center, group home, or paid room and board, only a portion of your total payment is for fuel and utilities. See "Special living places" on page 2.

25. Nursing home, retirement/care home or facility, or group home. If you paid rent to a nursing home, retirement/care home, 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. The Oregon Department of Revenue will figure your assistance amount for you. Remember your assistance payment will be reduced by any Special Shelter Allowance you already received in 2009.

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, 2009? Did you fill in your date of birth and your spouse's/RDP's date of birth at the top of Form 90R?
- ✓ Did you sign and date Form 90R on the front page? Both spouses/RDPs must sign a joint claim.
- ✓ Did you complete the entire form?
 - All income sections on the front page of 90R?
 - The rent section on the back page of 90R?
 - The household assets on the back page of 90R? (Asset list required if you **and** your spouse/RDP were under age 65 on December 31, 2009.)

Be sure to complete the entire claim form. An incomplete claim could delay your assistance until next year.

Remember—You must file your Form 90R by July 1, 2010 so we can process and issue your payment in November 2010.

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 (losses limited to \$1,000)..... 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	Grants by federal government for rehabilitation of home	No
Credit union savings account		Gratuities	Yes
“dividends” (interest).....	Yes	Hobby income	Yes
Insurance policy “dividends” (return of premium).....	No	Honorariums	Yes
Return of capital dividends	No	Individual Retirement Arrangement (IRA)	
Stock dividends.....	Yes	<i>Conventional IRA</i>	
Tax-exempt dividends	Yes	Payments received	Yes
Earned income credit, advanced	No	Payments contributed.....	No
Estate and trust income (also see Inheritance) (losses limited to \$1,000).....	Yes	Rollovers or conversions	No
Farm income (reduced by expenses) (losses limited to \$1,000).....	Yes	<i>Roth IRA</i>	
Agricultural program payments.....	Yes	Payments received	No
Patronage dividends.....	Yes	Payments contributed.....	Yes
Proceeds from sale of crops and livestock.....	Yes	Rollovers or conversions	No
Rents	Yes	Inheritance	Yes
Sale of services	Yes	From spouse/RDP who resided in the same household.....	No
Fellowships	Yes	Insurance proceeds	
Foreign income excluded from federal AGI	Yes	Accident and health.....	Yes
Foster child care (reduced by expenses)	No	Disability payments.....	Yes
Funeral expenses received	No	Employee death benefits	Yes
Gains on sales (receipts less cost)	Yes	Life insurance	Yes
Excluded gain for Oregon on sale of residence.....	No	Personal injury damages (less attorney fees)	Yes
Gambling winnings (without reduction for losses)	Yes	Property damage if included in federal income	Yes
Gifts and grants (totaling more than \$500 in value)	Yes	Reimbursement of medical expense	No
Cash	Yes	Sick pay (employer sickness and injury pay).....	Yes
Gifts from nonspouse/non-RDP in the same household	Yes	Strike benefits	Yes
Gifts from spouse/RDP in the same household.....	No	Unemployment compensation	Yes
Gifts other than cash (report at fair market value).....	Yes	Workers’ compensation.....	Yes
Payment of indebtedness by another person	Yes	Interest, taxable and nontaxable	Yes
Grants and payments by foreign governments not included in federal AGI	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) (losses 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 (TANF) No
- Surplus food No
- Temporary assistance to needy families..... No
- 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 included 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)

Scholarships (excess over \$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 (excess over \$500) Yes

Strike benefits Yes

Support from parents who don't live in your household Yes

Trust income..... Yes

Unemployment compensation..... Yes

Wages..... Yes

Form
90R

**Oregon
Elderly
Rental
Assistance**

2009

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	Telephone 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 (total for 2009)	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	Children, Adults, and Families (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
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Qualifying rent

22	Total Oregon rent you paid during 2009 (from box 7 of rent schedule on the back)	22		.00
23	Special Shelter Allowance (see page 5)	23		.00
24	Total fuel and utilities only (not telephone). Don't include rent (see page 5)	24		.00

25 Check the box if you paid rent to a: nursing home retirement/care home or facility 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.
	→ _____ Spouse's/RDP's signature (If filing jointly, BOTH must sign)	_____ Address

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

Rent schedule

List the places you rented in Oregon during 2009. Attach additional schedules if needed.

	Residence A	Residence B (if needed)
1. Your street address, city, state, ZIP code	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
2. Full name of each roommate	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
3. Landlord's name, street address, city, state, ZIP code, and phone number	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
4. 2009 rental period	From: <input style="width: 40%;" type="text"/> To: <input style="width: 40%;" type="text"/>	From: <input style="width: 40%;" type="text"/> To: <input style="width: 40%;" type="text"/>
5. Rent you paid per month 5A	\$ <input style="width: 60%;" type="text"/>5B \$ <input style="width: 60%;" type="text"/>
6. Total rent you paid (per address) 6A	\$ <input style="width: 60%;" type="text"/>6B \$ <input style="width: 60%;" type="text"/>
7. Total rent paid in 2009. Add boxes 6A and 6B and enter the total here. Also enter this amount in box 22 on the front of this form	7 \$ <input style="width: 80%;" type="text"/>	

2009 household assets list

Use fair market value of your assets as of December 31, 2009. 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)	\$	<input style="width: 90%;" type="text"/>
2. Personal property:		
A. Money on hand: Currency, checks, or others (identify) _____	\$	<input style="width: 90%;" type="text"/>
B. Money on deposit:		
Checking and savings account.....	\$	<input style="width: 90%;" type="text"/>
Certificates of deposit or others (identify) _____	\$	<input style="width: 90%;" type="text"/>
C. Funds on deposit:		
Funds accruing due to death of the insured where withdrawal is at your option (insurance).....	\$	<input style="width: 90%;" type="text"/>
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$	<input style="width: 90%;" type="text"/>
D. Money owed to you: Personal or business notes receivable or others (identify) _____	\$	<input style="width: 90%;" type="text"/>
E. Value of shares of stock:		
Capital, common, and preferred.....	\$	<input style="width: 90%;" type="text"/>
Shares in mutual funds and investment trusts or others (identify) _____	\$	<input style="width: 90%;" type="text"/>
F. Value of assets or property used in a trade or business in which you or your spouse/RDP have an ownership interest.....	\$	<input style="width: 90%;" type="text"/>
Total household assets. Fill in the total here and on line 21 on the front of this form	\$	<input style="width: 90%;" type="text"/>

Form
90R

**Oregon
Elderly
Rental
Assistance**

2009

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	Telephone 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 (total for 2009)	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	Children, Adults, and Families (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
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Qualifying rent

22	Total Oregon rent you paid during 2009 (from box 7 of rent schedule on the back)	22		.00
23	Special Shelter Allowance (see page 5)	23		.00
24	Total fuel and utilities only (not telephone). Don't include rent (see page 5)	24		.00

25 Check the box if you paid rent to a: nursing home retirement/care home or facility 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.
	→ _____ Spouse's/RDP's signature (If filing jointly, BOTH must sign)	_____ Address

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

Rent schedule

List the places you rented in Oregon during 2009. Attach additional schedules if needed.

	Residence A	Residence B (if needed)
1. Your street address, city, state, ZIP code	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
2. Full name of each roommate	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
3. Landlord's name, street address, city, state, ZIP code, and phone number	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
4. 2009 rental period	From: <div style="border: 1px solid black; width: 150px; height: 15px;"></div> To: <div style="border: 1px solid black; width: 150px; height: 15px;"></div>	From: <div style="border: 1px solid black; width: 150px; height: 15px;"></div> To: <div style="border: 1px solid black; width: 150px; height: 15px;"></div>
5. Rent you paid per month 5A	\$ <div style="border: 1px solid black; width: 100px; height: 15px;"></div>5B \$ <div style="border: 1px solid black; width: 100px; height: 15px;"></div>
6. Total rent you paid (per address) 6A	\$ <div style="border: 1px solid black; width: 100px; height: 15px;"></div>6B \$ <div style="border: 1px solid black; width: 100px; height: 15px;"></div>
7. Total rent paid in 2009. Add boxes 6A and 6B and enter the total here. Also enter this amount in box 22 on the front of this form	7 \$ <div style="border: 1px solid black; width: 150px; height: 15px;"></div>	

2009 household assets list

Use fair market value of your assets as of December 31, 2009. 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)	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
2. Personal property:		
A. Money on hand: Currency, checks, or others (identify) _____	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
B. Money on deposit:		
Checking and savings account.....	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
Certificates of deposit or others (identify) _____	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
C. Funds on deposit:		
Funds accruing due to death of the insured where withdrawal is at your option (insurance).....	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
Funds accruing due to original maturity of a policy contract where withdrawal is at your option	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
D. Money owed to you: Personal or business notes receivable or others (identify) _____	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
E. Value of shares of stock:		
Capital, common, and preferred.....	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
Shares in mutual funds and investment trusts or others (identify) _____	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
F. Value of assets or property used in a trade or business in which you or your spouse/RDP have an ownership interest.....	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>
Total household assets. Fill in the total here and on line 21 on the front of this form	\$	<div style="border: 1px solid black; width: 100%; height: 15px;"></div>