



# RESERVATION ENTERPRISE ZONE TRIBAL TAX CREDIT

Name of Taxpayer (as shown on return)		Tax Year
Federal Employer Identification Number (FEIN)	Business Identification Number (BIN)	Social Security Number

Oregon law allows a credit for tribal taxes paid against the taxes that are otherwise due under ORS Chapter 316, or, if the taxpayer is a corporation, under ORS Chapter 317 or 318, to the eligible business operating a new business facility in a reservation enterprise zone (ORS 285B.773).

A. Mark (X) the box if this is a new business facility acquired (bought or leased, or construction or installation completed) on or after January 1, 2002 (and you are not leasing the facility to someone else) .....

B. What was the business activity (if any) of the business facility within the reservation before you acquired it?  
 \_\_\_\_\_

C. What is the current business activity of the new business facility? \_\_\_\_\_  
 \_\_\_\_\_

**If you marked (X) the box on line A, complete the lines below to figure your credit.**  
 (If you did not check the box on line A, you are not eligible for this credit.)

For the personal income or corporation excise or income tax year: \_\_\_\_\_

1. a. Amount of tribal property tax paid or incurred on the new business facility, if you conducted operations within reservation enterprise zone before the tax year for which the credit is claimed, <b>or</b>		
b. Amount of all tribal taxes paid or incurred by the eligible business, if you did not conduct operations within the reservation enterprise zone before the tax year for which the credit is claimed.		
Amount of a <b>or</b> b .....	1	
2. Amount of tax liability for the tax year .....	2	
3. Allowable credit (lesser of line 1 or line 2) .....	3	

## INSTRUCTIONS FOR RESERVATION ENTERPRISE ZONE TRIBAL TAX CREDIT

A tax credit for tribal taxes paid is available to qualified new business facilities conducting revenue producing operations within a reservation enterprise zone.

“Tribal tax” includes, but is not limited to, an income or excise tax, an ad valorem property tax, a gross receipts tax, or a sales and use tax.

### What qualifies a business to claim this credit?

To qualify, a new business facility must be acquired on or after January 1, 2002, be located within a reservation enterprise zone, and be operating a revenue producing enterprise, other than leasing the facility to another person. Tribal designation of a reservation enterprise zone is certified by the Oregon Economic and Community Development Department.

The following do not qualify:

- A facility that is used in the same enterprise as it was previously used.
- Property that replaces existing property that does not expand the capacity of the enterprise.
- Activities as a lessor.

### Who may claim the credit?

The credit may be claimed by taxpayers subject to personal income tax under Oregon Revised Statutes (ORS) Chapter 316 and to corporation excise and income taxpayers under ORS Chapters 317 and 318.

### How is the amount of credit computed?

The amount of credit is:

- The tribal property tax paid or incurred during the year on the new facility by an eligible business that operated within the reservation enterprise zone before January 1, 2002; or
- The amount of all tribal tax paid or incurred by an eligible business that had no operations within the reservation enterprise zone before January 1, 2002.

The credit is based on the applicable tribal tax paid or incurred during the personal income or corporation excise or income tax year

The credit may not exceed the tax liability of the taxpayer and may not be carried forward to a succeeding year.

The credit cannot be used to offset the minimum corporation excise tax.

**Nonresident and part-year resident** personal income taxpayers who meet the eligibility requirements may receive a credit. The credit must be multiplied by the Oregon percentage on Form 40N or 40P (ORS 316.117).

If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or if the Department of Revenue terminates the taxpayer’s taxable year under ORS 314.440, the credit allowed under this section shall be prorated or computed in a manner consistent with ORS 314.085. Keep a schedule of your computations with the form.

### Is the form attached to the tax return when filed?

Do not attach the form to the tax return. Keep the form with your tax records. Upon audit or examination, make the information available to the department to verify any credit claimed.

### When may the credit be claimed?

The credit may be claimed for the tax year in which the new business facility is placed in service, beginning on or after January 1, 2002.

### Taxpayer assistance

**For assistance**, contact the Oregon Economic and Community Development Department:

Telephone ..... 1-800-233-3306  
Internet ..... [www.econ.state.or.us](http://www.econ.state.or.us)  
E-mail ..... [corp.help.dor@state.or.us](mailto:corp.help.dor@state.or.us)

**For forms**, contact the Oregon Department of Revenue:

Salem ..... 503-378-4988  
Toll-free within Oregon ..... 1-800-356-4222  
Internet ..... [www.dor.state.or.us](http://www.dor.state.or.us)

Or write to: Forms  
Oregon Department of Revenue  
PO Box 14999  
Salem OR 97309-0990

**TTY (hearing or speech impaired; machine only):** 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA):** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**Asistencia en español. Llame al 503-945-8618 en Salem o llame gratis al 1-800-356-4222 en Oregon.**